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*** The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

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CURRENT TOPICS.

MR. JUSTICE COZENS-HARDY will take the companies winding-up cases next Wednesday in the absence of Mr. Justice WRIGHT.

WE PUBLISH this week a considerable amount of correspondence elicited by the letter we printed last week on "The Moral of the Lake Case" and Mr. Justice WILLS' recent observations. It will be observed that some of our correspondents of this week rather scout the idea of keeping banking accounts separate from their own private account, and identified as trust accounts to which money in their hands belonging to clients should be placed. This was one of the recommendations contained in the report of the Special Committee of the Incorporated Law Society, which was unanimously adopted at the annual meeting held in July last, so that there is a considerable body of authority in its favour. The argument which seems to find favour with some of our correspondents, that this precaution will be unavailing against dishonesty, is, of course, equally correct and obvious—a rogue will draw on the trust account for his own purposes. But we do not understand the suggestion of separate banking accounts to be put forward as an absolute prevention of misappropriation, but as some protection in all cases, inasmuch as a man who would draw beyond his own moneys out of a mixed account of his own and clients' moneys, will be likely to hesitate to draw for his own purposes out of an account earmarked as belonging to clients. And the system of separate accounts would also afford a protection to some solicitors themselves who may be careless enough, but not intentionally fraudulent.

IN THE CASE of *Turnbull* v. *Hawksley*, an action for libel tried before Mr. Justice RIDLEY on the 28th of January, the defendant pleaded that the libel was true in substance and in fact, and the plaintiff's counsel, after opening the case, said that he should not call the plaintiff until the defendant had given evidence in support of his plea of justification. But the learned judge, according to the report in the *Times*, said that he should not allow this course to be adopted, and that if the plaintiff was not called then, he should not allow him to be called afterwards.

The plaintiff's counsel bowed to this ruling, and the plaintiff was called. With all deference to the learned judge, we can find no authority to support this ruling. We believe it has always been supposed that in actions of this nature the plaintiff may, if he thinks fit, content himself with proof of the libel, and leave it to the defendant to make out the justification, the plaintiff being at liberty in reply to rebut the evidence produced by the defendant. The case might be different if the plaintiff, at the outset, were to call part of his evidence to repel the justification and should then propose to keep back the rest till the reply. But it does not appear that the plaintiff in *Turnbull* v. *Hawksley* had any intention of splitting up his case in reply to the justification, and we cannot see that in proposing to reserve his evidence for the reply, he in any way deviated from the ordinary practice.

THE CASE of *Bath* v. *Bath* (*ante*, p. 239) would be worthy of notice if only for the fact that it unearthed from the legal archives of the Treasury a considered judgment of Lord CAIRNS which was handed down by his lordship, as was the custom in those days, but which did not find its way into any of the reports. But the case itself is also interesting as illustrating the danger which a solicitor runs in not being absolutely frank, even to a fault, in his dealings with the court. A petition was brought by the Creditors' Assets Co. against a Mr. BATH, and his solicitor, and the Paymaster-General of the Treasury, to recover certain sums of money paid out of court to Mr. BATH, which sums the company alleged were included in an arrangement by which Mr. BATH assigned to it all his property in consideration of the payment of certain sums of money. At the time the security by way of assignment was given, none of the parties knew of the existence of the fund in court. Some time later Mr. BATH and his solicitor heard of these moneys and at once took steps to get them paid out to Mr. BATH. They apparently thought that these moneys were not included in the assignment, and, accordingly, when the application came on for hearing, the court was not informed of the arrangement with the Creditors' Assets Co., and upon the usual affidavit being made that the funds had not been dealt with for upwards of fifteen years, and of absolute title thereto, an order was made for payment out. As regards the Treasury, the unreported case of *Jones* v. *Jones*, referred to above, in which Lord CAIRNS decided that the Paymaster-General was not liable to replace the fund as "guilty of default" within section 5 of the Chancery (Funds) Act, 1875, unless there was a stop order upon it, was conclusive. There was no stop order, of course, since the Creditors' Assets Co. did not know of the existence of the fund. On the other hand, the court held that both Mr. BATH and his solicitor were liable to replace the fund, because it was quite certain that, if the court had been informed of the arrangement with the Creditors' Assets Co., it would never have made the order in their absence. Upon applications of this kind it is the duty of the parties applying to inform the court of every fact which can by any possibility affect its decision. In making orders affecting dormant funds, as in this case, the court has to rely upon the affidavit of absolute title. A solicitor cannot safely advise his client to make such an affidavit if he has even the slightest reason to doubt its absolute truth. If he does he accepts a very serious responsibility, and, as in *Bath's case*, may find himself held liable to replace the moneys.

IN A LETTER which we print elsewhere a question is raised which is probably of frequent occurrence in practice. A lease is granted with the ordinary covenant against the lessee assigning or underletting without the consent of the lessor. The lessor grants a licence to underlet, adding that the licence shall not be taken to authorize any further assignment or underletting of the premises. Our correspondents state that, in a case of this nature, the superior lessor now contends that the licence does not authorize the underlessee to underlet again without his consent. This undoubtedly is so, but the answer to the lessor's contention was given by JAMES, L.J., in the case of *Williamson* v. *Williamson* (L. R. 9 Ch. 729), to which our correspondents refer. The underlessee requires no authority from the superior lessor to underlet, and he is, therefore, in no way affected by the circumstance that such authority has not been given. The qualification in the licence, JAMES, L.J., pointed out, left the parties entirely on their rights independently of the licence, and the licence being out of the way, the freedom of the underlessee to underlet again, or to assign his underlease, resulted from the fact that he was not bound by the stipulations in the original lease. "The words," said the learned judge, "are that the lessee, his executors, administrators, or assigns, shall not do a certain thing. Beyond all question that is a bargain between the lessor and the lessee, and does not extend to anything affecting the estate of the underlessee, between whom and the original lessor there is no privity whatever." The point as to the lessee being bound to go to the lessor for consent to a further underletting was not necessary for the actual decision in *Williamson* v. *Williamson*, but to this reasoning there seems to be no answer, and if a licence is given in the form above stated, there is nothing, so far as the superior lessor is concerned, to prevent the underlessee from dealing with the property, by assignment or further underletting, as he pleases. Nor does there seem to be any way of bringing the underlessee under the direct control of the lessor, except, perhaps, by an extension of the power of re-entry. The licence, however, may be expressed to be conditional on the underlease containing a covenant by the underlessee against assigning or underletting without the consent of the head lessor, and the lessee should engage to enforce this covenant at the instance of the lessor. A form of licence drawn on these lines will be found in Bythewood & Jarman (4th ed.) vol. iii., p. 630. The lessor will then be protected against further dealing with the property against his will. But a licence not drawn in some such special form does not fetter the underlessee's liberty to underlet again, notwithstanding that the licence expressly withholds sanction to further dealings with the property.

THE ARGUMENT as to the costs of the *West Islington Election Petition* led to a decision of some importance as to the liability of a returning officer for the acts of his subordinates. It will be remembered that the main allegation of the petitioner was that at certain polling-stations the poll was illegally kept open after 8 p.m. The court found that this was so in regard to one polling-station, but that the number of voters who voted after the hour when the poll ought to have been closed was so small that the result of the election could not have been affected; the petition was, therefore, dismissed. On the question of costs, it was urged by the petitioner that the case fell within the authorities in which it has been held that a petitioner ought not to be mulcted in costs if there was reasonable ground for bringing the petition. It was further contended that the petitioner ought not to pay the costs incurred in respect of the allegations (so far as they were established) as to the keeping open of the poll beyond the statutory hour. The returning officer (as well as the sitting member) had been made a respondent to the petition. No personal misconduct was alleged against him, but it was contended that he was liable for the conduct of the presiding officer who had illegally kept the poll open. In a case of *Wilson* v. *Ingham* (43 W. R. 621) DAY, J., is reported to have said that it would be a danger to society if a returning officer were not to be made liable except in a case of wilful misconduct on his part. On the other hand in *Harmon* v. *Park* (6 Q. B. D. 323) Lord SELBORNE expressed a doubt as to whether any act on the part of a returning officer which did not fall within the offences enumerated in the Ballot Act, 1892, could be treated as misconduct so as to render him liable to be made a respondent. In the present case KENNEDY and DARLING, JJ., following *Wilson* v. *Ingham* and *The East Clare case* (4 O'M. & H. 166) and other authorities decided since *Harmon* v. *Park*, held that the returning officer was properly made a respondent, and while ordering the petitioner to pay the general costs of the petition, they directed that the respondents should bear their own costs of the petition so far as it related to the improper keeping open of one of the polling stations, and they declined to order that the returning officer should be indemnified. The decision establishes the proposition that the returning officer is properly joined where the acts, omissions, or negligence complained of are those of his subordinates.

THE OPPONENTS of compulsory vaccination are so keen to take advantage of every possible means of evading the laws, made for the protection of the public against a dire disease with the approval of almost all persons of education, that attention may with advantage be drawn to the case of *Langridge* v. *Hobbs*, heard in a Divisional Court this week. A bench of magistrates had convicted the appellant, under sections 16 and 29 of the Vaccination Act, 1867, as amended by section 1 of the Act of 1898, for not causing his child to be vaccinated within six months after the birth of such child. The defence was that the proceedings were out of time, as, under the provisions of section 11 of the Act of 1871, proceedings may be taken "at any time not exceeding twelve months from the time when the matter of such complaint or information arose and not subsequently." It was proved that the child in question was born on the 30th of December, 1898, and that the appellant refused to allow the public vaccinator to operate. Accordingly, on the 7th of July, 1899, a notice was served upon the appellant in the form prescribed by the Vaccination Order, 1898, requiring him to have the child vaccinated within fourteen days from that date. This notice was disregarded and an information was laid on the 12th of July, 1900. The magistrates were of opinion that the information was laid in time, as it was laid within twelve months of the 21st of July, 1899, the date of the expiration of the time mentioned in the notice, and under the rules for the guidance of vaccination officers contained in the Vaccination Order, 1898, officers are only to take proceedings for the enforcement of the law after the expiration of that time. This reasoning did not commend itself to the High Court, and the conviction was quashed. It is clear that the justices put a wrong interpretation upon these rules. They do not, and cannot, in any way alter the law as contained in the statutes, but one of their objects is to ensure that proceedings should not be taken against parents until less harsh methods have been tried in vain. The offence is not causing the child to be vaccinated within six months of its birth. In this case, therefore, the offence was complete on the 30th of June, 1899, and it seems clear that no proceedings could be taken after the 30th of June, 1900, therefore the information was out of time. In fact, the disregard of the notice was no offence under the sections upon which the prosecution was founded. It must be remembered, however, that there is another offence under section 31 of the Act of 1867, and that parents who are protected by lapse of time from proceedings under section 29 may be reached under this section. This applies to any child under fourteen who is unvaccinated, and provides for the making of an order by justices directing the parent to cause the child to be vaccinated within a certain time, where the parent disregards a notice from the vaccination officer requiring him to have the child vaccinated. Here the offence is constituted by disregarding the notice, and the twelve months run from the expiration of the time named in the notice: *Knight* v. *Halliwell* (22 W. R. 689, L. R. 9 Q. B. 412). In the recent case there seems to have been some confusion between the two offences and between the two notices.

THE COURT of Appeal have affirmed the decision of the Divisional Court (DARLING and PHILLIMORE, JJ.) in *Great Northern Railway Co.* v. *Commissioners of Inland Revenue* (reported *ante*, p. 237) as to the stamp duty payable on a document under which a mine owner renounces his right to work mines underneath a railway. Under sections 77-79 of the Railway Clauses Act, 1845, a railway company is not bound to pay compensation at once for any minerals lying under land which it acquires. The company takes the land without the minerals, and it is not till the owner of the minerals wishes to work them that the company has to consider the question of how such working will affect the railway. If the railway will be endangered, then the company must pay compensation to the owner of the minerals and he is thereby debarred from working them. In the above case the company had decided that the working of certain minerals beneath their line must be prevented and the compensation was assessed at £1,099. Upon completion of the matter an instrument was executed by which the owners acknowledged the receipt of that sum and agreed to leave the mines unworked. When this was presented for adjudication the Inland Revenue authorities claimed that it was chargeable with *ad valorem* duty under the head "release or renunciation of any property, or of any right or interest in any property, *upon a sale*," but before the Divisional Court they were unable to establish that any sale had taken place. A sale, as was pointed out by LINDLEY, L.J., in *Foster* v. *Commissioners of Inland Revenue* (1894, 1 Q. B., p. 528), implies a transfer of property for money. Here there was the money consideration, but no transfer of property. The ownership in the minerals remains the same, and the railway company gain by the transaction no right to work them. All that happens is that the owners of the minerals lose the right to work them. In the Court of Appeal the contention that there had been a release of a right upon a sale was abandoned, and, instead, the case for the Inland Revenue Commissioners was rested on section 60 of the Stamp Act, which enacts that where, upon the sale of an annuity or other right not before in existence, such annuity or other right is not created by actual grant or conveyance, but is only secured by covenant or contract, the instrument is to be charged as a conveyance on sale. The recourse to this section avoided the difficulty as to there being no sale of the minerals, and it was urged that there was a sale of the right to have the minerals left unworked, a right which it was said was not before in existence. The change of front was ingenious, and had the right really been the creation of the instrument, the contention would apparently have succeeded. But as the Court of Appeal pointed out, the mineral owners were already, as soon as the company gave them notice that they would pay compensation, under a statutory duty not to work the minerals, and the subject-matter of the instrument was therefore not a right "not before in existence." The instrument consequently was not subject to *ad valorem* duty.

IN THE CASE of *Re Beverley* (reported elsewhere) BUCKLEY, J., has had to deal with the difficulty as to appropriation of assets by executors, which has been caused by section 4 of the Land Transfer Act, 1897. That section provides that the personal representatives of a deceased person may, in the absence of express provision to the contrary contained in his will, appropriate any part of the residuary estate in or towards satisfaction of a legacy or share of residue with the consent of the person entitled to the legacy or share. But this is to be done under the safeguards provided by the section. Thus if a valuation is required this must be "in accordance with the prescribed provisions"—though we believe no provisions have yet been prescribed—and before the appropriation is effectual notice must be given to all persons interested in the residuary estate, who can thereupon apply to the court. Considering the position of this enactment it might be supposed to apply only to real estate, and to cases where the death has taken place since the 1st of January, 1898, the date of the commencement of the Act. There is no such restriction, however, imposed upon it, and this is the more remarkable seeing that with regard to personal estate—at any rate where it is left upon trust for conversion—there was a more extensive power of appropriation before the Act. This has been recognized in numerous recent cases, and in *Re Lepine* (1892, 1 Ch. 210) LINDLEY, L.J., quite rejected (see p. 215) the notion that before an appropriation to one legatee of a share of residue could be effectual there need be notice to all the other residuary legatees. Yet such notice is exactly what is now required in order to make an appropriation effectual under section 4. Is the section, then, to be taken as cutting down in respect of leaseholds and other personal estate the power which executors and trustees possessed before the Act? According to the judgment of BUCKLEY, J., in *Re Beverley* it is not. Where there is a trust for conversion the executors are not bound either to convert and distribute the estate in cash or else to appropriate under the Act; but in respect of personalty they are at liberty to appropriate just as they could have done before the Act, and this power extends to the specific appropriation of leaseholds. It is a singular fact that the draftsman of the section did not apparently take the precaution to consider how it was related to the existing law.

THE DECISION of the Court of Appeal (A. L. SMITH, M.R., and COLLINS and ROMER, L.JJ.), in *Ystradyfodwg &c., Sewerage Board* v. *Assessment Committee of Newport Union* is an important contribution to rating law. The question of the rateability of sewers and similar works has been rendered very difficult by a multitude of decisions which are by no means easy to reconcile. In the group of cases relating to the rateability of the sewage works and outfall sewers of the London County Council (reported 1893, App. Cas. 562), the House of Lords held that the true test of beneficial occupation (upon which rateability is usually considered to depend), is not whether a profit is made but whether the occupation is of value; and they held that the works and sewers in question were rateable. These works and sewers were all above ground, and the House in so deciding did not, expressly at all events, overrule the cases (of which *Reg.* v. *Metropolitan Board of Works* (L. R. 4 Q. B. 15) is a good example) in which it has been held that where sewers are constructed entirely underground, and no payment is made to the owners for the use of them by others, they are not rateable. These cases are, however, barely consistent with the general principles laid down in the *London County Council cases* above referred to; and there is no inclination to extend them. The Court of Appeal have now decided that to establish non-rateability of sewers, both the above circumstances must concur—they must be wholly underground, and they must not be the subject of any payment for user; and they have expressly overruled the decision of the Court of Queen's Bench in *Metropolitan Board of Works* v. *West Ham* (L. R. 6 Q. B. 193), in which the distinction between an underground sewer and a sewer carried on an embankment was disregarded. This decision has been of very doubtful authority since the above cases in the House of Lords, and it is satisfactory that it has at last been definitely displaced.

MUST JUSTICES BE RESWORN?

MANY justices of the peace have been not a little disturbed as to the effect upon their position of the death of the Queen. The question that has been asked on all sides is whether it is necessary to take the oaths afresh before exercising their duties, and, if so, when and where this is to be done. The announcement made by the Home Secretary has only partially put an end to the uneasiness; for although he says that it is lawful for the justices to proceed with their duties without taking any fresh oath, he at the same time says that it is proper and desirable that justices should take afresh the oath of allegiance and the judicial oath at the first opportunity. Hence, though their minds are at rest as to their powers, many magistrates seem to have an uneasy feeling that they are not acting quite properly in sitting on the bench without taking fresh oaths, and these oaths, though willing, they do not know how to take.

Now, in the first place, the statute of 6 Anne, which has been so often referred to in the newspapers lately, clearly applies to justices of the peace. This provides that a person in office shall continue in that office for six months from the demise of the Crown, and the recent royal proclamation has commanded all persons being in office to proceed in the execution of their duties. As to the taking of oaths, the Promissory Oaths Act, 1868, now prescribes the oaths to be taken by justices, other than the oath of qualification where that is necessary. These are: the oath of allegiance "to her Majesty Queen VICTORIA, her heirs and successors according to law"; and the judicial oath to "well and truly serve our Sovereign Lady Queen VICTORIA . . . and do right to all manner of people . . . without fear or favour, affection or ill-will." In these oaths it is further provided that the name of the sovereign for the time being is to be substituted for that of Queen VICTORIA as required from time to time. As far as the oath of allegiance goes, therefore, it is an oath of allegiance not only to the reigning sovereign, but to the lawful "heirs and successors" of the sovereign. Hence all justices who have taken the oath in the form now prescribed by statute have in fact already sworn allegiance to King EDWARD VII., who is the heir and successor according to law of Queen VICTORIA.

As to the judicial oath, there is no mention of heirs or successors, but this is not necessary, as the substantial part of the oath is a promise to perform the duties of the office of a justice of the peace without fear or favour. With regard to this judicial oath it is provided by 1 Geo. 3, c. 13, that all persons who are justices of the peace at the time of the demise of any sovereign, and who have already taken the oath of office (or judicial oath), shall and may act as justices of the peace without being obliged to take again the said oath and without incurring any penalty for not taking it, and all acts done by such justices shall be good. It seems quite clear, therefore, that, at any rate for a space of six months from the Queen's death, every magistrate can continue to perform all his duties without the necessity of taking any fresh oath whatever. If, however, he wishes to take the oaths (and it is desirable he should do so for a reason which will presently appear) he must take them, according to the provisions of the Promissory Oaths Act, 1871, before the Lord Chancellor, or in the High Court, or in open court before any judge of the High Court, or in open court at the general or quarter sessions of the county or borough in which the justice serves. In most parts of the country there will be no quarter sessions for nearly two months, but assizes are now being held, and magistrates may take the oaths before the judge of assize. This will be a great convenience to justices, many of whom attend assizes as grand jurors or in other capacities.

As soon as the period of six months has passed, however, the authority of all justices derived from the commission of Queen VICTORIA comes to an end. They will then be no longer justices, nor have any right to exercise the duties of the office unless a new commission issues in the name of his present Majesty before that time. A new commission supersedes the existing commission, and the omission of any name from a new commission is equivalent to removal from office. A new commission must, therefore, issue within the six months, and thenceforward justices will derive their authority from that and from that only. All persons named in the commission will have to take the oaths to King EDWARD VII., unless they have already taken them. If they have already taken them, they need not be sworn afresh, for 7 Geo. 3, c. 9, provides that if a new commission of the peace is issued in the reign in which the oaths are taken the oaths need not be taken again. Hence if all magistrates were to postpone taking the oaths afresh till a new commission issues, great inconvenience and delay would necessarily be the consequence, as none could act until sworn in. If each magistrate, however, takes the first opportunity of taking the oaths afresh, as the Home Secretary advises, no inconvenience at all can follow and everything will continue in its usual course. Magistrates who live within easy reach of London, or who often visit London, can take the oaths almost any day in the High Court.

HOW TO DEAL WITH INTEREST IN PREPARING INCOME TAX RETURNS.

II.

In the former article it was poin'ed out that, as a general rule, interest is not taxed both in the hands of the payer and of the recipient, and that in the case of yearly interest, the tax is collected from the payer. With respect to interest which is not yearly, however, the procedure is different.

5. Where interest on short loans is payable out of profits subject to income tax, the person paying the interest is not entitled to deduct the tax from the interest, nor can he deduct the interest as an item of expense in calculating his profits.

The result is that the tax is paid twice over—first by the person paying interest, who is required to pay on what is not available income; and, secondly, by the recipient of the interest, who, since the tax has not been deducted, has to include the interest in his income tax statement.

It was formerly thought that the phrase "yearly interest" covered any interest calculated at a yearly rate, although accruing from day to day (*Bebb* v. *Bunney*, 1 K. & J. 216; *Dinning* v. *Henderson*, 3 De G. & Sm. 702); and it would still be held to apply to cases where a loan, although, as in the case of an ordinary mortgage, nominally payable within the year, will in the ordinary course continue beyond the year. But it does not apply to all interest which is reserved at an annual rate, and where, as in an ordinary business "short loan," the advance is for a definite period such as three or six months, and is to be repaid at the end of that time, the interest

is not "yearly interest," and the tax cannot be deducted from it under section 102 of the Act of 1842, or under the wider provisions of section 40 of the Act of 1853 (*Goslings and Sharpe* v. *Blake*, 37 W. R. 775, 23 Q. B. D. 324). Consequently the customer of a bank cannot deduct income tax from interest payable to the bank on a short loan (*ibid.*). In such cases the interest is charged in the hands of the recipient, under case 3 of Schedule (D) relating to profits of uncertain annual value, upon the actual amount received in the financial year.

And while, on the one hand, the person paying interest on a short loan cannot deduct the tax, neither, on the other hand, can he protect himself by treating the interest as an item of expense, and deducting it in arriving at his balance of profits. To this case, indeed, rule 4 of case 1, which only prohibits the deduction of *yearly interest*, is not applicable, and in *Anglo-Continental Guano Works* v. *Bell* (38 SOLICITORS' JOURNAL 325, 70 L. T. 670) an attempt was made to treat interest on short loans as an item of expense. Short loans were obtained from foreign bankers, and by this means the company were able to buy to greater advantage and to increase their profits. The argument in favour of allowing the interest on such loans to be an item of expense is, as a matter of principle, strong, but the case did not go beyond the Divisional Court, and there it was held to be concluded by the analogy of case 1, rule 3, and by the judgments in the *Gresham case* (41 W. R. 270, 1892, A. C. 309). Rule 3 forbids (*inter alia*) any deductions in respect of capital, and according to the *Gresham case* borrowed money ranks as capital. In other words the profits of the business as a business are taxed without regard to the mode in which it obtains its resources.

6. *As a matter of practice interest on overdrafts at English banks is allowed to be deducted as an item of expense.*

In *Anglo-Continental Guano Works* v. *Bell* (*supra*) the interest was payable to foreign bankers, and the revenue would have lost the tax entirely had the claim to deduct the interest from taxable profits been allowed. In the case of a short loan from an English bank, on the other hand, the revenue would get the tax twice over; for since the tax cannot be deducted on payment of the interest, the interest will be included in the income tax statement made by the bank. While, however, the authorities insist on the strict letter of the law in the case of interest payable to a foreign bank or firm, and thus secure the income tax on the interest by assessing the entire profits made by the individual or company paying it, they do not in practice exact the double tax to which they are in strictness entitled when interest on a short loan or an overdraft is paid to an English bank; and as banks do not allow any deduction of income tax in charging their customers with interest on loans or overdrafts, but bring the interest into charge in their returns, the matter is adjusted by allowing the customer to deduct the interest as an item of expense in arriving at his balance of profits or gains. And possibly the same deduction would be allowed in the case of interest on short loans due to English traders other than banks, where the recipients bring the interest into charge to income tax.

The general result is that where a person, A., chargeable on his profits or gains under Schedule (D), is paying interest on a loan which, in the ordinary course, will extend beyond a year, he should not deduct the interest as an item of expense, but should pay on his entire profits, and then deduct and retain the tax on paying his interest. The recipient of the interest will then exclude this interest in making his own income tax return. But where A. is paying interest on a short loan from, or an overdraft with, an English bank, he will deduct the interest as an item of expense in ascertaining his balance of profits, and will make no deduction of the tax on paying interest to the bank. The bank will then include this interest in its return. And usually the same practice will be followed also in the case of "yearly interest" payable to a bank where the interest is debited against the customer in his current account. It is, in fact, almost impossible for the customer to insist on income tax being allowed by the bank, though in the case of an ordinary advance on mortgage he is clearly entitled to the allowance (*Mosse* v. *Salt*, 32 L. J. Ch. 756).

7. *Where interest is not payable out of profits or gains brought into charge, the person paying is bound to deduct the income-tax on paying the interest, and to account to the revenue authorities for the amount deducted.*

Hitherto we have been dealing with the case of interest payable out of profits, and in the case of yearly interest so payable the person paying is authorized by section 102 of the Act of 1842 to deduct income tax, and he will naturally take advantage of this permission in order to avoid paying the tax twice over. The more general language of section 40 of the Act of 1853 authorized the deduction of the tax on payment of yearly interest generally without restriction to interest payable out of profits which had already been brought into charge. As was pointed out by Lord MACNAGHTEN in his recent judgment in *London County Council* v. *Attorney-General* (*Times*, 11th December, 1900), this enactment was not a sufficient protection to the Crown. "It contained," his lordship said, "no provision for cases where the annual payment was made out of gains or profits not brought into charge by virtue of the Act. And the person making the annual payment was not bound to make a deduction for income tax; if he did he was apparently not bound to account to the Crown except in the case of payment out of rates under section 102 of the Act of 1842." To meet such a case it was provided by section 24 (3) of the Customs and Inland Revenue Act, 1888, that, upon payment of any interest of money or annuities charged with income tax under Schedule (D), *and not payable, or not wholly payable, out of profits or gains brought into charge to such tax*, the person paying should deduct the tax, and should forthwith render an account to the Inland Revenue Commissioners of the amount so deducted, or of the amount deducted out of so much of the interest or annuities as was not paid out of profits or gains brought into charge, as the case might be; and such amount was to be a debt to the Crown, and recoverable accordingly.

The result is that in all cases of payment of yearly interest the tax should be deducted on payment of the interest; but while in cases where the interest is paid out of profits or gains brought into charge, the person paying the interest keeps the amount deducted for his own benefit, in other cases he must pay it over to the revenue authorities. Moreover, since section 24 (3) of the Act of 1888 is not confined, like the earlier statutes, to yearly interest, interest on short loans, not payable out of profits brought into charge, must be similarly deducted and accounted for.

In carrying the above distinction into effect it is necessary to determine whether any particular payment of interest is made out of profits or gains brought into charge. The meaning of the phrase "balance of the profits or gains," used in case 1, rule 1, under Schedule (D), to denote the sum to be charged with income tax has been frequently under consideration, and it is settled that it refers to the profits of the business or undertaking as such without regard to the purposes to which they are to be put. Thus in *Mersey Docks Board* v. *Lucas* (8 App. Cas. 891) the surplus revenue of the docks board was liable to be taxed, although it could not be used for private gain. "To my mind," said Lord SELBORNE, C., "it is reasonably plain that the gains of a trade"—a word which he considered equivalent to "profits"—"are that which is gained by the trading, for whatever purposes it is used, whether it is gained for the benefit of a community or for the benefit of individuals"; and previously, in the same judgment, it was said that the word "profits" means "the incomings of the concern after deducting the expenses of earning and obtaining them." Similarly in *Russell* v. *Town and County Bank* (13 App. Cas., p. 424), Lord HERSCHELL, referring to the phrase "full amount of the balance of the profits or gains of the trade," said: "It appears to me that that language implies that, for the purpose of arriving at the balance of profits, all that expenditure which is necessary for earning the receipts must be deducted. . . . The profit of a trade or business is the surplus by which the receipts from the trade or business exceed the expenditure necessary for the purpose of earning those receipts. . . . Unless and until you have ascertained that there is such a balance, nothing exists to which the name 'profits' can be properly applied."

(To be continued.)

REVIEWS.

ESTOPPEL.

AN EXPOSITION OF THE PRINCIPLES OF ESTOPPEL BY MISREPRESENTATION. By JOHN S. EWART, Winnipeg, Manitoba, Canada. Stevens & Sons (Limited).

"Estoppels," said Bramwell, L.J., in *Baxendale* v. *Bennett* (3 Q. B. D., p. 529), using a familiar expression, "are odious, and the doctrine should never be applied without a necessity for it." The latter part of the sentence is true enough, but the former is misleading. The effect of an estoppel is to bar the person estopped from stating the truth; and since *primâ facie* the truth should always be admitted, some clear reason for the estoppel should exist. This, however, is the only sense in which estoppels are "odious." The presumption is against them, but in cases where an estoppel is allowed to operate it is for the purpose of doing justice, and the estoppel is as praiseworthy as the most approved doctrine of equity. The misuse of the term "odious" is, indeed, only an indication of the difficulties with which the doctrine of estoppel is surrounded, and Mr. Ewart has undertaken an important task in subjecting it to a thorough examination. He does not deal, though, with the whole subject of estoppel. Estoppel by record and estoppel by deed, to adopt the old classification, he does not touch. There remains estoppel *in pais*—a term which for convenience is used to include all estoppels other than those of the two varieties just named—and these he divides into estoppel by contract and estoppel by misrepresentation. Estoppel by contract arises where the circumstances are such as to imply an agreement between the parties that a certain fact shall be presumed. A bailee takes a

chattel, and a tenant takes a house on the footing of the title being in the bailor or lessor, and when the time for redelivery comes, it would be a violation of the contract for him to deny this title. Of a different nature is estoppel by misrepresentation, and it is with this last kind of estoppel that Mr. Ewart exclusively deals.

The book is no mere record of judicial decisions. As we have already intimated, it is an investigation of the principles on which the doctrine of estoppel by misrepresentation is founded, and Mr. Ewart follows his conclusions out fearlessly, notwithstanding that they may lead to the unsettling of some of the most venerable anomalies of the law. Specially instructive in this respect is his suggestion that the priority conferred by the legal estate should be abandoned in favour of a priority to be determined by estoppel based upon ostensible ownership. For the doctrine of *tabula in naufragio* there is in principle very little to be said. Among contending claimants, of whom all except one must lose, it enables the court to arrive at a decision as to who the lucky one shall be. But here the value of the doctrine stops. It quite overlooks the real merits of the contest, and it depends upon a distinction in the nature of interests—legal and equitable—which modern changes of procedure have gone far to render meaningless.

And the unjustifiable favour shewn to the possessor of the legal estate is not the whole of the difficulty. He is not allowed absolute security, and when it is a question of forfeiting the priority which the law in the first instance gives him, it is, strictly speaking, only fraud on his part which will have this effect. But to make the doctrine at all tolerable, the term "fraud" has to be taken in a very wide sense, and legal mortgagees are postponed for conduct which amounts to no more than "constructive fraud." Omission to inquire for title deeds may thus be treated as fraudulent, although in fact there was no dishonest intention. All this maze of fiction Mr. Ewart would clear away, and he would allow mortgagees and other claimants their priority in order of time, quite regardless of the legal estate, save only where a mortgagee prior in time ought to be postponed on the ground of estoppel—that is, on the ground that, by placing the mortgagor in the position of ostensible owner, he has enabled him to create further incumbrances on the property. From a practical point of view it is, of course, impossible at present to put the legal estate out of consideration; but, whatever may be the result of Mr. Ewart's arguments, his careful investigation of this question of priorities is highly instructive, and attention may be specially directed to his classified list of the decisions (pp. 279-282), where the winning party can be seen at a glance.

Another point on which Mr. Ewart's work may be studied with advantage is his explanation of estoppel by negligence as being in fact estoppel by "assisted misrepresentation." The estoppel, that is, arises out of the misrepresentation of A., assisted by the carelessness of B., whereby C. is induced to alter his position. But space forbids our following Mr. Ewart further into this matter. Altogether, the work is a very original, painstaking, and instructive analysis of a difficult branch of law.

CONVEYANCING.

THE STUDENT'S CONVEYANCING, FOR THE USE OF CANDIDATES AT THE FINAL AND HONOURS EXAMINATIONS OF THE INCORPORATED LAW SOCIETY. By ALBERT GIBSON and ARTHUR WELDON. SIXTH EDITION. By ALBERT GIBSON and WALTER GRAY HART, LL.B., Solicitors. The "Law Notes" Publishing Offices.

In the present edition this useful work appears to have undergone a thorough revision, and the editors say that they have attempted "to make the book as readable as its aim and the nature of the subject permit." The only literary merit that can be reasonably expected in a volume so full of technicalities and of references to decided cases is that it should be clearly written, and this merit it seems to possess in a marked degree. The additions which have been made include a good deal of new statute law, and in particular a separate chapter has been introduced dealing with the subject of conveyancing under the Land Transfer Acts, with special reference to the Act of 1897 and the Land Transfer Rules. Other statutes which have been incorporated are the Agricultural Holdings Act and the Land Charges Act of last year. The new cases are a matter requiring still more care and industry, and the references to these appear to have been very completely added. For the student's purposes the references are doubtless more numerous than is necessary, but they do not detract from the utility of the book to him, and they greatly increase its utility to the practitioner. The volume treats in succession of vendors and purchasers, of mortgagors and mortgagees, of bills of sale, of lessors and lessees, of settlements, of wills, of various miscellaneous subjects, including partnership deeds and appointments under powers, and of conveyancing costs, the last chapter being devoted to the Land Transfer Acts; and under each of these heads the law and practice of conveyancing are clearly and adequately explained. Indeed, the editors are to be congratulated on the manner in which they have by skilful arrangement included information for which the reader would ordinarily consult the text-books exclusively devoted to the separate matters treated. In the chapter on mortgages, for instance, the effect of the leading authorities is very clearly exhibited, and the recent important cases of *Biggs* v. *Hoddinott* (47 W. R. 84), *Santley* v. *Wilde* (48 W. R. 90), and *Rice* v. *Noakes* (48 W. R. 629) are all referred to. The book will be found a very full and reliable guide in conveyancing matters.

THE ANNUAL COUNTY COURT PRACTICE, 1901.

In our review (*ante*, p. 149) of the current issue of this work we mentioned three cases as having escaped the editors' vigilance. As to two of these cases, referred to in our review as *Telephone Co.* v. *Tunbridge Wells Corporation* (48 W. R. 686) and *Attorney-General* v. *Lord Stanley of Alderley* (1900, 1 Q. B. 256), we are informed by the publishers that they are to be found under their correct names of *National Telephone Co.* v. *Tunbridge Wells Corporation* and *Stanley of Alderley* (*Lord*) v. *Wild*, at vol. 2, p. 12 and vol. 1, p. 155 respectively. We much regret that the mistake should have occurred. We also mentioned four recent statutes as omitted, which, although, as we remarked, not all expressly mentioning county courts, seemed to be germane to branches of county court jurisdiction. As to this the publishers say that "of the four statutes mentioned, not one has any connection with 'practice' in the county courts, nor do any of them appear in the Yearly County Court Practice, the learned editor of which evidently agrees with the view taken by the editor of the Annual County Court Practice; if every statute is to be inserted because it is 'germane' to some branch of county court jurisdiction, it would involve the printing of the greater part of Chitty's Statutes as an appendix." There is much force in this, and although our reviewer says that he adheres to his opinion, we think that the omission of references to the statutes in the Annual County Court Practice was a matter of very little moment. With reference to a remark of the publishers that the reference in our review to section 46 of the Electric Lighting Clauses Act, 1899, is incorrect, inasmuch as that Act has only two sections, they appear to have overlooked the fact that in the appendix to the Act section 46 is printed as such.

BOOKS RECEIVED.

The Yearly Digest of Reported Cases for the Year 1900, decided in the Supreme and other Courts, and a Copious Selection of Reported Cases decided in the Irish and Scotch Courts, and Lists of Cases Digested, Overruled, Considered, &c., and of Statutes, Orders, Rules, &c., referred to. Edited by EDWARD BEAL, B.A., Barrister-at-Law. Butterworth & Co.

The Annual Digest of all the Reported Decisions of the Superior Courts, including a Selection from the Scottish and Irish, with a Collection of Cases Followed, Distinguished, Explained, Commented on, Overruled, or Questioned, and References to the Statutes passed during the Year 1900. By JOHN MEWS, Barrister-at-Law. Sweet & Maxwell (Limited); Stevens & Sons (Limited). Price 15s.

The Agricultural Holdings (England) Acts, 1883 to 1900. With Explanatory Notes and General Forms; also the Board of Agricultural and County Court Rules and Forms. Together with the Allotments and Cottage Gardens Compensation for Crops Act, 1887. By AUBREY JOHN SPENCER, M.A., Barrister-at-Law. Second Edition. Stevens & Sons (Limited). Price 7s. 6d.

A Concise Treatise on the Law of Capital and Income as between Life Tenant and Remainderman. By WILLIAM HENRY GOVER, LL.B. (Lond.), Barrister-at-Law. Sweet & Maxwell (Limited).

Journal of the Society of Comparative Legislation. Edited for the Society by JOHN MACDONELL, Esq., C.B., LL.D., and EDWARD MANSON, Esq. New Series, 1900, No. 3. John Murray.

There appears to be a growing sentiment, says the *Albany Law Journal*, throughout the country in favour of what are known as "indeterminate sentences" for felons. By this plan a minimum is provided, but not a maximum, and hence the prisoner may remain in custody for his natural life if he shews no signs of reformation and it is practically certain he would, upon being released from custody, return to his former evil ways. Many cases illustrative of this point might be cited, but one referred to by the Tacoma Ledger will suffice: A youth in Massachusetts confessed to the theft of 8,837 dols. from a woman, and expressed his readiness to take his sentence, which could not, by law, exceed five years. But he utterly refused to reveal the hiding place of the booty. He can serve out this time and emerge from prison as well off, financially, as though he had been working at an annual salary of 1,800 dols. Then he can secure the hidden money, and, still a young man, go his way, while the law will be powerless to touch him. It is contended with a great deal of force that for this type of criminal, who acknowledges his fault without penitence and defies the law not only to reform him, but to compel restitution of his ill-gotten plunder, the indeterminate sentence exactly fits the case.

CORRESPONDENCE.

THE MORAL OF THE LAKE CASE.

[*To the Editor of the Solicitors' Journal.*]

Sir,—I believe your correspondent who writes over the signature "An Official" gives a far more reasonable explanation of the catastrophies we have recently witnessed in the profession than most of the writers, whether correspondents or journalists, who have filled so many columns with advice and criticism.

The mischief frequently takes its origin in the fact that a solicitor with a large connection and a fine practice has no real liking for the profession; he follows it as a means of making a livelihood or a fortune, and nothing is further from his idea than to make the practice of it his hobby and the pleasure of his life. To such a man practice soon becomes irksome, and the more troublesome part is handed over to partners or clerks, and some other pursuit soon absorbs the attention of the head of the firm. Such cases are not confined to the incompetent or the idle, and the Lake catastrophe is a very good illustration of the consequences of this habit of mind.

There was, as those of us who were acquainted with him well know, no more shrewd or competent practitioner than Mr. B. G. Lake, but then his profession was not his chief, or at all events not his only, care. Amateur soldiering as an officer of volunteers, amateur ecclesiasticism as an active member of the English Church Union, public or semi-public work on behalf of the profession—few people know the immense amount of time he devoted to the Land Transfer question—all these matters rendered it impossible for him to properly supervise the work of his firm. Under such circumstances something must be neglected—in his case it was the accounts and books—and the craving for excitement, as well as the desire to get rich speedily, led to the speculations which ended in ruin.

I am very far from suggesting that members of our profession should devote themselves solely to the practice of it. The public work done by many of them, whether on behalf of the profession or in a larger field of action, is of the very highest value and deserves both recognition and gratitude, nor is there any reason that I can see why solicitors, like other men of business, should not serve as directors of companies and undertake similar work. But so long as they are in practice all this should be made subordinate to the profession, and every solicitor should satisfy himself that the work of his firm is being properly done, either superintending it himself or taking care that there is competent supervision.

But this, in the case of a practice of any magnitude, means either close personal attention or the payment of remuneration to partners or clerks that seriously reduces the net income, and then comes the temptation to make a little money by the easy and exciting method of speculating—whether in land, building, or the Stock Exchange—it matters little which—the *facilis descensus* is entered on, and it almost always leads to disaster.

That proper accounts should be kept and clients' money should not be misappropriated, goes without saying, but to suggest some special mode of book-keeping with a multitude of banking accounts as a remedy for the practices we are deploring seems to me as wise as to recommend the use of a better kind of oil as a remedy for worn-out machinery.

In the majority of cases the misappropriation of clients' money is not due to bad book-keeping, but the bad book-keeping is due to the desire to conceal the misappropriations.

In many offices, however, the state of the books is due partly to a false economy in not providing a staff competent to keep them properly and partly to the ignorance of book-keeping of the principals.

When the books and costs are kept close up and on a proper and complete system, and the principal himself examines them from time to time at intervals during the year, and there is a proper audit and balance at least once a year, there is, I fancy, quite sufficient protection against these mistakes.

After all, I suggest that some advice that was given me when I entered the profession was worth a vast deal more than all the suggestions about banking accounts and the like, and it was "Never knowingly incur a liability as surety or in any similar manner, and keep at your current account at your bankers at least as much as you can possibly owe." Such a system renders difficulties, whether from extravagant expenditure, from easy good nature, or from a fancy for speculation, impossible; and if it hampers those who are in pursuit of great riches, it at all events saves an immense amount of anxiety.

Hereford, Feb. 4. H.

[*To the Editor of the Solicitors' Journal.*]

Sir,—In spite of Mr. Justice Wills and others who advise solicitors to keep a separate banking account for their clients' moneys, I think I can shew you a still more excellent plan, which I commenced over forty years ago.

I invariably transmit to clients any moneys I receive for them *on the day* I receive them. With rents, I send all the quarter's rents the day the last is paid to me.

For moneys to be paid by clients, I get their cheques payable to the order of the payee.

Moneys waiting investment are placed on deposit, and the client gets the interest.

After forty years' experience of this system I can most highly recommend it. It saves such a lot of book-keeping, pleases my employers, and enables me at all times to know my financial position. It brings to those who adopt it—

> "Peaceful slumbers, self-approving day,
> Unsullied fame and conscience ever gay."

I never could see that I had any more right to use a client's money without his sanction than his house, his horses, or his wine. How right-meaning people could think otherwise has always been a puzzle to W. R.

[*To the Editor of the Solicitors' Journal.*]

Sir,—In much that has been recently written and said on this subject many obvious truisms appear to me to have been overlooked.

In a solicitor's, as in every other business, proper accounts should be kept. They should be as simple in form as is possible, and the accounts should be periodically audited—all this goes without saying.

From the nature of his business, a solicitor must from time to time have in his keeping moneys of his clients; but such moneys only pass through his hands as the agent of the client, and should be promptly dealt with and disposed of; and there need be, and should be, no retention of clients' money for any lengthened period.

It has been suggested that such moneys should be paid to a separate account, but in my opinion this is neither a protection to the clients nor a simplification of the accounts. It is obviously no protection against dishonesty, nor is it an efficient protection against carelessness. Its logical outcome would be that there should be a separate banking account for the money of each client, and this would be a practical impossibility.

The ends to be kept in view are that the solicitor should neither apply the client's money for his own purposes, nor apply the money of one client for the purposes of another. The means of arriving at this are that accurate accounts are kept, and that no drawing on the banking account for a payment to or for the solicitor takes place except after provision made for adequate working capital and for payment at a moment's notice of every penny due to clients. The solicitor's drawings should only be out of *realized* profits.

A very simple way of arriving at this result is the plan which I adopt in my office. The banking account consists of a current and deposit account. From the books I can at any given moment ascertain the aggregate amount of moneys received on account of clients and remaining undisposed of—deducting this from the aggregate of the two banking accounts, the residue represents working capital and realized profits. I know how much is the working capital required to pay business liabilities incurred and to carry on the business, and then (after deduction of the working capital) the balance represents realized profits.

If a solicitor wishes to ascertain the profits which he has earned, he has, of course, to value his book debts (including his unpaid costs), but for the purpose of cash drawings, it is to my mind wholly wrong that he should pay any attention to earned but unrealized profits.

We have heard much lately of *overdrawn* partners' accounts—it does not appear whether the overdrafts in question were after crediting or not profits earned but unrealized. Any "overdraft"—*i.e.*, beyond realized profits—necessarily means that a man is spending either his own working capital or his clients' money.

No system of book-keeping or of banking accounts will guard against dishonesty; no system is safe which does not ensure that the solicitor's drawings are only realized profits; and this can readily and easily be attained by the means which I have indicated.

It is only a false security which is attained by separate banking accounts, if not accompanied by accurate book-keeping and by a system of only drawing on realized profits. J. B.

Feb. 6.

[*To the Editor of the Solicitors' Journal.*]

Sir,—I have read with interest the comments of the judge who tried the Lake and other cases, also various correspondence and articles which have appeared in your journal, on the impropriety of "mixing up clients' moneys with the moneys of a solicitor." How many solicitors are there who do not so mix the moneys in question?

Because one or two most respectable large firms have been reported guilty of this mixing process, and also guilty of fraud and misappropriation, it by no means follows that the result would have been different had they kept these moneys separate. I hardly think there

are solicitors to be found so simple and so guileless that they do not know whose moneys they are using. But what practical use is this separation of moneys likely to lead to? For instance, take a respectable solicitor (some say a *rara avis*). He mixes these moneys, *keeps* his accounts correctly, and appropriates *none* other than his own. Take a solicitor of another class. He keeps these moneys separate. An account for clients' moneys at one bank, and an account for his own at another bank. He has the sole right of drawing against either account. He is pressed for money—there is none standing to the credit of his own account. Will anything prevent this man from drawing a cheque on the account kept for clients' moneys—and this done, what client is the wiser—who thinks any the worse of him, provided he be "not found out." He may be, and probably is, a member of the Incorporated Law Society, possibly an ex-president, or a budding future president, respected and trusted by all with whom he comes in contact. Honest solicitors, like all other honest men, will act honourably, just as those constructed on other lines will act the reverse.

The remedy against fraud rests with the client. Let him not trust too implicitly to firms with old and large practices, and imagine that because they possess those two virtues they must be respectable. Let him also be more careful, or refrain altogether, from leaving moneys in the hands of solicitors pending the turning up of some investment. Let him make a point of ascertaining for himself that his money *is* actually invested, when it is reported to be, and not be afraid to ask questions because "So-and-so is my solicitor, and an old friend of the family. I should not like to appear to doubt his word." Depend upon it, this combined friend and solicitor will not mind one jot if he be acting as he should, in fact he would prefer the client shewing an active and business-like interest in his own affairs.

It is this lethargy and credulity on the part of clients which affords the golden opportunity to those tottering members of our profession to carry on their nefarious trade, and so besmudge the honour of the whole body of our profession in the eyes of a not too kind public.

London, Feb. 6. ATTORNEY.

LICENCE TO ASSIGN.

[*To the Editor of the Solicitors' Journal.*]

Sir,—Is the effect of *Williamson* v. *Williamson* (L. R. 9 Ch. 729) to render is unnecessary for an assignee or underlessee who is about to assign or underlease again to obtain the consent of the superior landlord to the further assignment or underlease?

A superior landlord granted a licence to his immediate lessee to underlease, with the usual clause that "such licence was not to authorize any further or subsequent assignment or underletting" (as the case in *Williamson* v. *Williamson*), and the landlord now contends that his licence to the original lessee to underlease does not authorize the underlessee to underlease again without his consent. Apparently *Williamson* v. *Williamson* is an authority to the contrary; but the point is not by any means free from doubt, and may be of interest to your readers. SUBSCRIBERS.

[See observations under "Current Topics."—ED. *S.J.*]

CASES OF THE WEEK.

Court of Appeal.

MAYOR, &c., OF WOLVERHAMPTON *v.* **EMMONS.** No. 1. 1st Feb.

CONTRACT TO ERECT HOUSES—BREACH—SPECIFIC PERFORMANCE.

Application by the defendant for judgment or new trial in an action tried before Wills, J., and a special jury at Birmingham Assizes. The action was brought for specific performance of a covenant to build, or, in the alternative, for damages for breach of that covenant. The short facts were these: The defendant, a solicitor, purchased a plot of land fronting Canal-street, on the outskirts of Wolverhampton, for £1,000 from a gentleman who had previously bought it from the corporation, and he took over the land, subject to the covenants entered into by the original purchaser with the plaintiff corporation. The defendant also personally agreed with the corporation to build on the land in question within a specified time eight shops and houses, but this agreement he had failed to carry out, and it was in respect of this breach of covenant that the action was brought. At the trial, the special jury returned a verdict for the plaintiffs, and assessed the damages at £50, and on this finding Wills, J., made an order for specific performance. The defendant appealed, contending that this was not a case in which specific performance ought to be ordered, as the covenant and the agreement were too vague in their terms, and he brought into court 40s. as sufficient to satisfy the plaintiffs' claim for damages. Counsel submitted that it was not the practice of the court to make a decree for specific performance of a contract except in cases where there was no other adequate remedy. That was especially the case where the breach was one of a covenant to build (see Fry on Specific Performance, p. 44). The covenant here was simply to erect new buildings—nothing was said as to the style or the materials to be used. The only thing that was defined was that the new building or new buildings were to be of a *minimum* height of 35 feet from the pavement to the eves or parapet, and not more than the height regulated by the bye-laws for the time being in force in the borough, and that the work should be completed within two years from the date of the agreement. For the plaintiffs it was argued that this was a proper case for specific performance. If the covenant as it stood was indefinite, the subsequent contract between the parties had made it definite by the submission and acceptance of plans. The damages as assessed by the jury were wholly inadequate, and could be disregarded as forming an alternative remedy for the admitted breach.

THE COURT dismissed the application.

A. L. SMITH, M.R., said when the plans and the agreement were looked at together it was clear that the kind of house the defendant was expected to erect was specified. The agreement, in his judgment, was binding on the defendant, and Wills, J., was right to order its specific performance. The object the corporation had in view when entering into the covenant and the subsequent agreement was to have houses erected in this part of the borough in order to raise its rateable value. Wills, J., was aware of this, and, feeling that the corporation would be but poorly remunerated for the breach of the contract by £50 damages, made an order, and properly so, for specific performance.

COLLINS, L.J., agreed. The order for specific performance should be affirmed, because he thought it clear that no adequate compensation in money could be made to the plaintiffs for non-performance.

ROMER, L.J., pointed out that the plaintiffs had not lost any right to specific performance which they would otherwise have had by reason of the conduct of the trial. It was clear, although the question of the quantum of damages was left to the jury, the plaintiffs had all through insisted on their right to specific performance. It was a general rule for the courts not to grant specific performance of a building contract. But there were certain recognized exceptions—for instance, in cases where the plaintiffs seeking specific performance established, first, that the building work was defined sufficiently for the court to feel sure what the work to be executed really was; secondly, when they had a substantial interest in having the contract specifically performed and that interest was one which could not be adequately compensated by damages; and thirdly, when the defendant had by reason of the contract obtained possession of the land on which the building was to be erected. Those three elements were present here, and therefore, the requisites for specific performance being satisfied, the plaintiffs were entitled to have the order in their favour affirmed. Appeal dismissed. No order as to costs.—COUNSEL, *Jelf*, K.C., and *Disturnal*; *A. T. Lawrence*, K.C., and *R. J. Lawrence*. SOLICITORS, *R. A. Willcock & Taylor*, Wolverhampton; *Horatio Brevitt*, Town Clerk, Wolverhampton.

[Reported by ERSKINE REID, Barrister-at-Law.]

YSTRADYFODWG AND PONTYPRIDD MAIN SEWERAGE BOARD *v.* **NEWPORT ASSESSMENT COMMITTEE.** No. 1. 29th Jan.

POOR RATE—RATEABILITY—UNDERGROUND SEWERS—EXTENT OF EXEMPTION.

This was an appeal from the Divisional Court (Channell and Buckmill, JJ.) on a special case stated by the quarter sessions for the County of Monmouth on the hearing of a rating appeal (reported 1900, 1 Q. B. 365). The appellants, the Ystradyfodwg and Pontypridd Main Sewerage Board, were rated to the relief of the poor of the parish of Rumney in respect of a certain sewage carrier which they had constructed and were maintaining in pursuance of a provisional order of the Local Government Board. The total length of the sewage carrier was about 17¼ miles, whereof nearly two and a-half miles passed through or over land situate in the parish of Rumney, which land was previously to the construction of the sewage carrier, and still was, rated for the relief of the poor. The construction of the carrier within the said parish was as follows: 182 yards of iron pipes carried on concrete arches above the surface of the ground, 1,021 yards of pipe laid below the surface and ordinary level of the ground, 1,890 yards carried below the surface of the ground, but covered by an artificial embankment of varying height above the level of the adjacent land, and 1,246 yards of what was called the outfall. The appellants had borrowed £156,000 to enable them to make and maintain the carrier, and they paid the interest thereon by means of rates. They also made agreements with various local bodies for carrying away the sewage of their districts in consideration of certain payments. The quarter sessions held that the portions of the sewage carrier which lay under the surface of the ground or in the embankment were not liable to be rated. The Divisional Court reversed the decision of the quarter sessions, holding that the whole of the carrier was liable to be rated. The sewerage board appealed.

THE COURT (A. L. SMITH, M.R., and COLLINS and ROMER, L.JJ.) dismissed the appeal.

ROMER, L.J., in delivering the judgment of the court, said that since the decision of the House of Lords in the *Erith* and *West Ham cases* (1893, A. C. 562), it must be taken that the authorities, which decided that certain underground sewers of public bodies were not liable to be rated, were not based on sound principles and must be regarded as anomalies in rating law. Those authorities certainly would not be extended; and to enable new sewers, which would be *primâ facie* rateable according to ordinary principles, to escape from liability, it must be shewn by their owners that they fell strictly within the narrow limits of the authorities referred to. The chief of those authorities was *Reg.* v. *Metropolitan Board of Works* (L. R. 4 Q. B. 15); and if that case were examined, it would be found that the sewers there held not rateable had the following features: (1) they were quite underground, so that the surface under which they ran was not occupied or in any way affected by them, and (2) no payment was made to the owners for the use of them by others. The court thought that all sewers which on general principles were *primâ facie* rateable, and which were not protected by prior decisions, should be held rateable when

the two features above-mentioned were found to exist in relation to them. Lord Herschell, in his judgment in the *Erith* and *West Ham cases*, stated that the reason why the older cases, which decided that underground sewers were not rateable, were allowed so stand, was that those sewers had for a long period before the decisions in question been deemed free from rateability, and that it would not have been just under the circumstances to make them rateable. In the present case the carrier was new, and could not claim an exemption from rateability for a long period. It was to a great extent on or above the surface, and, even as to the part not immediately on the surface, they could not say that it was so far below the surface as in no way to affect it. And they thought that, being one continuous structure, it should be dealt with as a whole, and that it would not be right to treat part of it as an independent sewer. Further, the appellants received substantial yearly payments from various local bodies for the use of the carrier by those bodies. The appeal must therefore be dismissed.—COUNSEL, *Cripps*, K.C., *Boyle*, K.C., and *Ram*, K.C.; *A. T. Lawrence*, K.C., *Hugo Young*, K.C., and *Morton Brown*. SOLICITORS, *Wrentmore & Son*, for *Walter Morgan, Bruce, & Nicholas*, Pontypridd; *Warriner & Co.*, for *Davis, Lloyds, & Wilson*, Newport, Mon.

[Reported by F. G. BUCKER, Barrister-at-Law.]

High Court—Chancery Division.

HAYNES *v.* **FOSTER.** Kekewich, J. 30th Jan.

ELECTION—MARRIED WOMAN—RESTRAINT ON ANTICIPATION—MARRIED WOMAN BECOMING DISCOVERT—TESTATOR'S INTENTION.

Morgan Hugh Foster, who died on the 15th of June, 1891, by his will, dated the 1st of November, 1888, directed certain real estate of his situate in Turkey to be sold, and the proceeds of sale to be paid to his trustees, to be held by them as if the same were moneys arising from the conversion of the residue of his personal estate. The testator bequeathed the residue of his personal estate, after setting aside two sums thereout of £8,000, in trust for his son for his life and his issue in strict settlement. As to the two sums of £8,000, the testator bequeathed them to each of his two daughters, Lady Thomas and Lady Lacon, upon similar trusts to those declared of the part of the residue given to his son, but so that the daughters should be restrained from anticipating the annual produce to which they should be entitled for their lives. Lady Thomas was married in 1874, and Lady Lacon in 1878. In 1899 Lady Lacon became a widow. According to Turkish law, however, the testator had no power to dispose by his will of the proceeds of sale of his Turkish property which by that law was divisible in certain shares between his three children, the son and two daughters. This was a petition raising the question whether, if the children took by inheritance, they were bound by the doctrine of election to make compensation out of their interests in the residue to those who lost benefits under the will by such election.

KEKEWICH, J., said: It is urged on behalf of Lady Lacon that application of the doctrine of election is excluded by the restraint on anticipation and to that it is replied that whether this might otherwise have been the correct conclusion or not, it is incorrect as matters stand because Lady Lacon became a widow in 1899 and thereupon the restraint on anticipation ceased to have any effect. On this point I must notice the authorities cited. Let me first say that the case of *Codrington* v. *Codrington* (7 E. & I. App. 854), although a well-known authority of great value, has no real bearing on this case and does not give me any assistance. In the case of *Re Wheatley* (27 Ch. Div. 606) Chitty, J.'s, views are clearly expressed, and briefly come to this, that by adding the restraint on anticipation the testator must be taken to have expressed his intention that the married woman should not be able to part with the interest given to her, and should not be at liberty to make that compensation which is the necessary consequence of the doctrine of election. He held it to be a question of intention. The same learned judge took the same view in *Re Whitwell* (W. N. 1890, p. 171). In the case of *Re Vardon's Trusts* (28 Ch. D. 124, 31 Ch. D. 275) Kay, J., held that a restraint on anticipation was no bar to the application of the doctrine of intention. He did not consider the question of intention. But the Court of Appeal took a different view, and their judgment rests on intention. That case was one of a settlement and not of a will, but the judgment treats the intention as paramount in both alike. The key to their judgment is the following paragraph: "This settlement therefore, in our judgment, contains a declaration of a particular intention inconsistent with the doctrine of election, and therefore excludes it." Chitty, J.'s, judgment in *Re Wheatley*, though not expressly approved in *Re Vardon's Trusts*, must, I think, be treated as upheld by the Court of Appeal. If Lady Lacon, then, were still a married woman, it would follow that the restraint renders it impossible for her to make compensation, and excludes the doctrine of election. But it is urged she is now discovert, therefore the restraint has ceased to exist. But, if I am right in my view of *Re Wheatley* and *Re Vardon's Trusts*, it matters not whether Lady Lacon is now discovert or not. You must look to the will to ascertain the testator's intention. If he has said he intends her not to be capable of alienating her interest then because he has expressed that intention the doctrine of election is excluded. Against this view reliance is placed on the decision of North, J., in *Hamilton* v. *Hamilton*, where it was held that a lady entitled to repudiate a settlement was bound to make compensation out of her interests in other property under the same settlement, though not out of the income she was restrained from anticipating during a then existing coverture, and I cannot read North, J.'s, judgment without surmising that if the lady had then been discovert he would have obliged her to make compensation notwithstanding the restraint. But that was not the point decided. The judgment there deals really with two other points. I do not understand there was any argument on the point of intention, or that it was considered by the learned judge. If that case stood alone I might, however, be bound to adopt it to the extent of saying that the effect of the restraint on Lady Lacon's interest having ceased, and she electing to claim by inheritance the property which the testator purported to give her, she is bound to make compensation out of her interest in the residue. But I do not think North, J.'s, decision in *Hamilton* v. *Hamilton* covers the exact point, and if it must be treated as doing that by implication, for it certainly does not expressly, it is at variance with the principle on which the decisions in *Re Wheatley* and *Re Vardon's Trusts*, rest, which principle seems to me perfectly sound. There is a subordinate point. It is said the restraint indicates only a limited intention; that as restraint can only operate during coverture the testator could only have intended it to interfere with election during coverture. This argument proceeds on the proposition that testators are supposed to know the law; so they are, but it does not follow that you must attribute to them knowledge of the refined doctrines of equity. It would be going too far to say that when a testator restrains a married woman from anticipation he must be taken to intend, though it no doubt is the result, that if she becomes discovert the restraint is to be inoperative against her alienation. For example, if a testator purported to restrain a man, his direction would be futile, but could it be said that he did not intend it? Intention which depends on the construction of the testator's language and the legal effect of that language are two different things. I therefore hold that Lady Lacon is not bound to make compensation even though now discovert and capable of alienating her interests in the residue because the restraint is no longer operative. Arriving at this conclusion, I need say nothing about Lady Thomas, who is still a married woman. The son is, of course, bound to make compensation if he elects to take by inheritance.—COUNSEL, *P. O. Lawrence*, K.C., and *G. Henderson*; *Warrington*, K.C., and *E. Beaumont*; *Austen Cartmell*; *Dighton Pollock*. SOLICITORS, *Hunters & Haynes*; *Fladgate & Co.*

[Reported by C. C. HENSLEY, Barrister-at-Law.]

Re **PITT-RIVERS.** **SCOTT** *v.* **PITT-RIVERS.** Kekewich, J. 28th Jan.

WILL—CONSTRUCTION—CHARITABLE GIFT—SECRET TRUST.

The testator General Fox Pitt-Rivers, who died on the 4th of May, 1900, by a codicil to his will gave a museum, objects of curiosity in his house at Rushmore, the Larmer Grounds, and also an annuity of £300 charged on certain other of his estates in Wilts and Dorset for the maintenance of the museum and grounds, to his eldest son and his heirs male. He directed the museum and grounds to be kept in a good state of preservation, and appointed Lord Avebury and Mr. Charles Read trustees for the purposes of the museum and grounds only. During his life the testator built the museum, laid out the grounds, and allowed the public access thereto, always, however, reserving his right to close them against the public. It appeared from the evidence that he gave the properties to his son upon condition that the grounds and museum should be kept up, and the public allowed access thereto, but so that the public were to acquire no rights therein. Upon summons to determine the construction of the codicil,

KEKEWICH, J., said: The testator by his codicil gave his museum, the objects of curiosity at Rushmore, the Larmer Grounds, and the £300 per annum to his eldest son and his heirs male, so that the son took what was real estate as tenant in tail and what was personal estate absolutely. I think the gift of £300 per annum falls under the latter description. It is by the same codicil charged on estates of the testator's in Wilts and Dorset, but that charge does not prevent the bequest from being one of an annuity which is personal estate. The result is the eldest son can deal with the real and personal estate thus given as he pleases, notwithstanding that the testator has on the face of the codicil directed the museum and grounds to be kept in a good state of preservation, and has indicated his intention that the annuity of £300 shall be used for that purpose. But the evidence has disclosed that the testator communicated certain wishes to his son, and that his son accepted the gifts with the knowledge that they were made to him for the purpose of effecting those wishes, and further that he assured his father that those wishes should be fulfilled. This constitutes a secret trust of the property given enforceable against the son in this court. The doctrine of the court that a secret trust under such circumstances is enforceable is perfectly well settled. The testator certainly intended his son to maintain the museum and grounds and to allow the public access thereto, and the son certainly accepted the gift of both with the assurance that this should be done. But then comes a circumstance which raises a question of difficulty. The testator insisted that the public were to have no rights. They were to be allowed to use and enjoy the museum and grounds, but were to acquire no rights. How far can this secret trust be enforced consistently with the denial of rights to the public? The Attorney-General, as representing the public, and he is altogether out of court unless he represents the public, cannot succeed in his contention that there is a secret trust to be enforced unless he further establishes that it is a trust for the benefit of the public. The court therefore finds itself in this embarrassing position: If it accedes to the contention of the Attorney-General that there is a secret trust to be enforced for the benefit of the public, it must ignore or defeat the express intention of the testator that the public shall acquire no rights; and, on the other hand, if that contention is rejected and the trust be not enforced, the only alternative can be that the son will be left absolute owner of the property in question, at liberty, if he pleases, to disregard his father's wishes and treat the property as equally at his disposal as if no trust had been communicated to and accepted by him. Whichever alternative is adopted there must necessarily be some departure from the testator's intentions. After full consideration I have arrived at the conclusion that the secret trust must be enforced at the suit of the Attorney-General and for the benefit of the public. This

will preserve the legal ownership of the son, which the testator intended him to have, and will also fulfil his intentions as far as possible that the museum and grounds shall be maintained as heretofore. On the other hand there will be something less than the complete fulfilment of the testator's wishes. But the wish not to give the public rights, though strongly insisted on, may properly be regarded as a minor matter in comparison with the more important provision that the museum and grounds should be maintained as heretofore. I shall therefore declare the construction of the codicil, and further that the gifts to the son were made to and accepted by him for the express purpose that the musuem and grounds should be maintained and used as they had been in the lifetime of the testator, and so that he and those claiming through him will hold the property subject to a trust for such maintenance and user. On the question, what, if any, interest Lord Avebury and Mr. Charles Read take, it is obvious that the testator intended them to occupy some position of trust—that is, to have some duties and responsibilities, but he directly gives them no property of any kind. I do not think they take any interest in the annuity of £300. I think they took no estate or interest in anything and have no duties to perform by virtue of the codicil. Thereby, of course, I fail to give effect to what may well be supposed to be the testator's intention, but I do not see my way to imply an estate, interest, or duty where none is expressed.—Counsel, *W. R. Sheldon*; *P. O. Lawrence*, K.C. and *W. M. Cann*; *Warrington*, K.C., and *P. S. Stokes*; *Renshaw*, K.C., and *F. L. Wright*; *The Attorney-General* and *R. J. Parker*. Solicitors, *Tathams & Pym*; *Kennedy, Hughes, & Co.*; *C. D. Woolley*; *Solicitor to the Treasury*.

[Reported by C. C. Hensley, Barrister-at-Law.]

Re **EDMONSTONE**. Byrne, J. 28th Jan.

Power of Appointment—Settled Fund—Power Exercisable by any Writing or Writings Duly Executed—Testamentary Documents not Admitted to Probate—Exercise of Power.

A donee of a general power of appointment over a fund represented by securities to the value of £9,000, exercisable by will or deed or by any writing or writings duly executed, died in 1899, leaving personal estate to the value of £11,000 but no document admissible to probate. The power was not exercised unless by certain documents signed by the donee and attested by one witness, a clergyman. These documents purported to dispose of about £14,000. They contained expressions such as "I leave," and a request that two nephews would "carry out" the donee's "instructions"; but no reference either to the power or to the property subject to it. This was a summons taken out by the trustees of the fund for the determination of the question whether these documents constituted a valid exercise of the power in favour of a nephew to whom £2,000 was given by them, or whether the fund was distributable as in default of appointment. It was argued for the nephew that the documents, though not admissible to probate, were a valid exercise of the power as being writings duly executed; and for those entitled in default of appointment, that they were testamentary in character and inoperative not only as a will but as an appointment.

Byrne, J., held that the documents constituted an intended will or instructions for one, and that the request to the nephews amounted to an informal appointment of executors, and that in view of this and of the expression "I leave," the absence of any reference to the power or property, and the fact that the sum disposed of was largely in excess of the fund, the documents were not a valid exercise of the power.—Counsel, *Leveit*, K.C., and *Swan*; *Mulligan*, K.C., and *Robertson*; *Norton*, K.C., and *John Henderson*. Solicitors, *Bevan & King*; *Frere & Co.*

[Reported by J. Arthur Price, Barrister-at-Law.]

KELLY'S DIRECTORIES (LIM.) *v.* **GAVIN AND LLOYD'S**. Byrne, J. 24th Jan.

Copyright—Infringement—Portions of One Book Printed by Different Printers—"Cause to be Printed"—Sanctioning Publication—Partnership—5 & 6 Vict. c. 45, s. 15.

In this case a company known as Kelly's Directories (Limited) sought to restrain the defendants Gavin and Lloyd's, their managers, servants, printers, publishers, and agents, from printing, publishing, selling, and delivering, and otherwise disposing of any copy of a book called Lloyd's Merchants and Shippers' Diary for 1900, which the plaintiff contended contained a piracy of a book of which the copyright belonged to the plaintiffs. The facts were shortly as follows: Gavin conceived the idea of bringing out the book in question and approached Lloyd's with a view to obtaining the benefit of Lloyd's name in its publication. This resulted in an agreement which was embodied in a letter signed by Gavin, of the 25th of May, 1899, of which the terms were (so far as material) as follows: "In reply to your favour of the 17th, respecting the printing and publication of a work to be called 'Lloyd's Diary of Merchant Shippers' I agree to the following: First, for the use of Lloyd's name I will pay the committee [Lloyd's] a subsidy of £100 a year, 5 per cent. upon all moneys received from advertisements appearing in the diary, and 5 per cent. upon all moneys which accrue to me," &c. "I will pay the committee for printing the diary 25 per cent. of the actual cost of printing and machining," &c. By the 3rd clause Gavin guaranteed that the total minimum profit to the committee should not be less than £200 a year, and it was understood that when the profits reached £500 Gavin was to be free from any payment in such year of the £100 subsidy. By the 7th clause "The information in Lloyd's Diary for Merchant Shippers shall be the same as is now inserted in Lloyd's Shipping Diary, with the exception that the international parts of the directory shall not be included in the Merchant Shippers' Diary, but in the event of any new literary features being introduced for the purpose of rendering the work more attractive to merchants, they shall not add to the clerical labour involved in the compilation of the Shipping Diary and shall be submitted to you [Lloyd's] for approval, such approval it is understood, however, is not to be unreasonably withheld." By clause 8 it was provided that "the same clerical labour shall still be performed by Lloyd's for the Merchant Shippers' Diary as is now performed for Lloyd's Shipping Diary." Then there was an undertaking as to the binding. By clause 10 Lloyd's were to be entitled to refuse the insertion of any advertisements which might be of an objectionable kind, but beyond this all matters relating to the form and character of advertisements, reading matter, sale and price of the work should be decided by Gavin. By clause 12 Gavin was to pay all expenses incidental to the production of the Merchant Shippers' Diary such as paper, binding, postages, &c. The agreement was to continue for fourteen years unless after two years it was found that the Merchant Shippers' Diary did not pay, in which case Gavin was to have the right to discontinue the publication of the same. The preparation for the publication of the book went on and certain lists were prepared by Gavin and sent abroad. For the purposes of the book Gavin wrote to the secretary of Lloyd's, "I send you herewith the copy of the letter I would suggest you writing to the agents" [Lloyd's agents abroad]. "If you will send me over the paper I will have it manifolded and send it back to you to sign." The enclosure as originally drawn purported to shew an intention on the part of the committee of Lloyd's to publish this book and put them forward in fact as being the intended publishers and the persons to give the advertisements. But the letter was was altered, and ran as follows: "It is the intention of the committee to sanction the publication of a diary for 1900, intended to circulate amongst merchant shippers. The information which you have been good enough to supply in connection with the Shipping Diary has been, I understand, greatly appreciated by shipping firms in this country, and I would deem it a favour if you would kindly supply me for the new diary the information in the enclosed form." Ultimately it was published, and as manifolded was signed on behalf of Lloyd's, and was used to obtain from Lloyd's agents abroad the information required by Gavin for getting on with his book. Gavin sent out certain lists, and it was clearly shewn to the satisfaction of the judge that whatever lists were supplied abroad, or however Gavin got the information for the particular portion of the book in question, there had been a clear case of copying from the plaintiffs' book. Matters went on, and at a certain point it became apparently impossible for Lloyd's to do the printing of the whole book so as to get it issued at the proper time. They printed up to p. 83, but no more, except a certain portion of the advertisements at the end of the book, as to which no question arose; an agreement was then come to varying the terms of the original agreement, viz., that at Gavin's request he was to be at liberty to get such portion of the book as could not be printed by Lloyd's printed elsewhere. Gavin had the rest of the book, including the portion of the book complained of, printed elsewhere, and the portions so printed were sent to the binders and bound up with the portion printed by Lloyd's. The front page, which was printed by Lloyd's before the new arrangement last referred to had been come to or contemplated, contained the full title of the book and the words "Printed at Lloyd's, Royal Exchange, London." The question before the court was whether, under these circumstances, Lloyd's had made themselves liable under 5 & 6 Vict. c. 45, s. 15, which provides that "If any person shall in any part of the British dominions after the passing of this Act print, or cause to be printed, either for sale or exportation, any book in which there shall be subsisting copyright, without the consent in writing of the proprietor thereof, or shall import for sale or hire any such book so having been unlawfully printed from parts beyond the sea, or knowing such book to have been so unlawfully printed or imported, shall sell, publish, or expose to sale or hire, or cause to be sold, published, or exposed to sale or hire, or shall have in his possession for sale or hire any such book so unlawfully printed or imported," certain penalties are imposed. It was not suggested that Lloyd's knew that the book had been unlawfully printed, or that they were aware of the fraud committed by Gavin. For the plaintiffs it was contended that having regard to the agreement existing between themselves and Gavin and to the fact that they had supplied the means of assisting Gavin to obtain the information required for the book through their agents abroad, and that the title-page contained the statement "Printed at Lloyd's," Lloyd's must be held to have caused the printing of the portion of the book complained of within the meaning of the Act, and that the relationship between Lloyd's and Gavin was in the nature of a partnership. For the defendants Lloyd's it was urged the statute was quite clear and that Lloyd's were not estopped from proving that the portion of the book complained of had not in fact been printed or caused to be printed by them by reason of the statement in the title-page "Printed by Lloyd's." There were no decisions on this Act, but assistance was obtainable from the cases of *Russell* v. *Briant* (8 C. B. O. S. 837) and *Lyon* v. *Knowles* (3 Best & Smith 556), which were decisions on similar phraseology in a similar statute (3 Will. 4, c. 15, s. 2). The defendant Gavin did not appear.

Jan. 24.—Byrne, J.—It has been proved to my satisfaction as against the defendant Gavin, and is not disputed by the defendants Lloyd's, that as to a portion of this work there has been a clear case of copying and infringement of copyright. The real point as between the plaintiffs and Lloyd's is whether they are responsible in the circumstances for the pirated portion of the work. There are, as far as I know, no cases decided under this particular section; but there are authorities that have been decided under a section having somewhat similar words in another Act. The first case cited was *Russell* v. *Briant* (8 C. B. O. S. 836). [His lordship then reviewed the case, and continued:] The second case referred to was *Lyon* v. *Knowles* (3 Best & Smith 556). [His lordship proceeded to review the case, and continued:] Now of course these are only illustrations

of what may be considered as causing a representation within the other Act; but they do help to this extent, that in reference to representation the court came to the conclusion that the meaning of causing to do the act complained of meant either by the person himself or his agent. Now what I have got to do here is to see whether the whole of the order for the printing which is complained of having been given by Gavin with the sanction of Lloyd's—it is true, by agreement with Lloyd's—I can fairly regard the printer who actually did the work as being an agent of Lloyd's for the purpose of printing the book. First of all there was no partnership between Gavin and Lloyd's. It is true that there was an agreement between them for the printing and publication of a certain work. It is true that they were to receive profits by reason of the publication of the work contemplated. It is true that they were to allow the use of their name as a sort of authority for the book—that is to say, they allowed it to be stated that it was published under their supervision, and they were content to allow it to go forth to the world with the title-page stating that it was printed by Lloyd's, of the Royal Exchange, London. I have said no partnership was constituted by the agreement, and I do not think, having given it careful consideration, that I should be justified in holding that the printing by the third party, the party not to the agreement, that having been done in consequence of orders given by Gavin and paid for by Gavin, I do not think I should be justified in saying that that was something done by an agent of Lloyd's. I think that by allowing their name to appear on the title-page Lloyd's have not made themselves liable as actual printers of this book; and I am bound to say, having regard to that fact and to the fact that it is only when the whole of the facts come out that one comes to the conclusion which I have come to, that I do not think I ought to give them any costs of the action. I think the plaintiffs are entitled in this case to an injunction against Gavin with costs, but are not entitled to costs as against Lloyd's.—Counsel, *Levett*, K.C., and *E. Ford*; *T. E. Scrutton*; *F. D. Mackinnon*. Solicitors, *Scott, Spalding, & Bell*; *Waltons, Johnson, Bubb, & Whatton*.

[Reported by R. Leigh Ramsbotham, Barrister-at-Law.]

Ex parte **THE CORPORATION OF THE CITY OF LONDON AND** *Ex parte* **THE CORPORATION OF WEST HAM.** *Re* **THE WEST HAM CORPORATION ACT, 1898,** *Re* **THE LANDS CLAUSES CONSOLIDATION ACT, 1845 (8 & 9 Vict. c. 18), AND** *Re* **THE SETTLED LAND ACT, 1882 (45 & 46 Vict. c. 38).** Farwell, J. 31st Jan.

Settled Land—Public Park—Payment of Money Out of Court—Corporation—Jurisdiction—Costs—Lands Clauses Consolidation Act, 1845 (8 & 9 Vict. c. 18), s. 69—Settled Land Act, 1882 (45 & 46 Vict. c. 38), s. 32.

Application by the Corporation of the City of London for the payment out of court of a sum of £200. The circumstances raised a question as to the jurisdiction of the court. On the 20th of July, 1874, certain freehold lands in the parish of West Ham, now known as West Ham Park, and then valued at about £25,000, were sold to the City Corporation by the owner, Mr. John Gurney, for £14,000, to the intent that the same might be held by that corporation for ever as a public park and recreation ground, and the corporation covenanted to maintain and preserve the park at their own cost in a proper and ornamental condition. It was also provided that the park should be under the management of fifteen persons, of whom eight should be appointed by the corporation, three by the parish of West Ham, and four by the vendor and his successors. The corporation, between 1874 and the end of 1899, spent over £18,000 in laying out and beautifying the park, as they still continued to do. By the West Ham Corporation Act, 1898, with which the Land Clauses Consolidation Act, 1845, was incorporated, the West Ham Corporation were empowered to purchase certain small pieces of land, portions of West Ham Park, for the purpose of road-widening, and they accordingly agreed to purchase from the corporation for £200 the pieces so required. On the 21st of June, 1900, the £200 was paid into the Bank of England, to the credit of "*Ex parte* The Mayor, Aldermen, and Burgesses of the County Borough of West Ham, in the Matter of the West Ham Corporation Act, 1898, the vendors, the Mayor, &c., of the City of London being trustees without power of sale." The City Corporation now applied that the sum might be paid to the Chamberlain of the City of London, to be carried by him to the credit of the West Ham Park account, and applied by the corporation to permanent improvements in West Ham Park. On their behalf the following cases were referred to—viz., *Re Byron's Charity* (31 W. R. 717, 23 Ch. D. 171), *Re Bethlehem and Bridewell Hospitals* (34 W. R. 148, 30 Ch. D. 541), *Ex parte The Vicar of Castle Bytham* (43 W. R. 156, [1895] 1 Ch. 348); and the cases of *Ex parte Barrett* (15 Jur. 3) and *Re Hiskins* (1 W. R. 505) were cited as shewing cases of smaller sums ordered to be paid out on similar applications by the court, in mercy to the parties to save them costs, on the undertaking of a responsible party; £200 was a large sum, but under the circumstances not unreasonably large. For the Corporation of West Ham it was submitted that the application was not a proper one under section 69 of the Lands Clauses Act, 1845, and that the Settled Land Act had nothing to do with the question at all; there was no settlement, no tenant for life, and a corporation was only one trustee; even if that Act did apply, there was no statutory obligation on the Corporation of West Ham to pay the costs, which ought to be borne by the fund.

Farwell, J., having given leave to amend by intitling, as above, "*Re* The Settled Land Act," said as follows: I think this is the most ungracious opposition I have ever heard. It is based on the question of costs, and the Corporation of the City of London have tried to save expenses. I propose to follow the authorities, all of which govern this particular case. In one, the fact that it was the vicar of a parish was enough; that being so, I think the Corporation of London is sufficient. Then as to costs, it is an application under both Acts combined, and there is ample jurisdiction under the Lands Clauses Consolidation Act, 1845, to enable me to make the respondents pay the costs, which I do. I cannot help the City Corporation at present, but I will make the order when they satisfy me with evidence that £200 has been spent by them in permanent improvements in the park such as were contemplated by the Settled Land Acts. Leave to appeal refused.—Counsel, *W. H. Upjohn*, K.C., and *Tweedy*; *R. Wright Taylor*. Solicitors, *The City Solicitor*; *Hillearys*.

[Reported by W. H. Draper, Barrister-at-Law.]

RIVINGTON *v.* **GARDEN.** Buckley, J. 31st Jan.; 1st Feb.

Practice—R. S. C., ord. 65, r. 9—Costs on Higher Scale—Partition Action—Special Grounds Arising out of the Difficulty of the Case—Application Refused.

This case arose out of a partition action on further consideration. The partition action had resulted in an order for sale and distribution of the proceeds in 1-80ths, and the point raised was whether, having regard to the immense amount of difficulty, labour, and skill involved in the conduct of the proceedings, the solicitors engaged should be allowed costs on the higher scale under ord. 65, r. 9. Some of the persons entitled to give receipts for the shares were entitled absolutely, but others were entitled as trustees, the shares being settled. The former supported the application, but the latter, though they did not oppose, were unable to consent. The words in the order relied upon by the applicants were "on special grounds, arising out of the nature . . . or difficulty . . . of the case." Counsel for the applicants referred to *Marriott* v. *Cobbett* (38 Solicitors' Journal 620), *Re Leeuw* (93 L. T. 333), *Ellington* v. *Clark* (58 L. T. 818), *Davies* v. *Davies* (56 L. J. Ch. 481), and *Paine* v. *Chisholm* (1891, 1 Q. B. 531).

Feb. 1.—Buckley, J.—I will assume that the partition action and the proceedings connected therewith had been of very great difficulty and had been conducted with the greatest skill and ability by the solicitors engaged in it. Now, but for the rule the court has no power to give costs on the higher scale. It has been urged upon me that the special ground in this case is the skill and ability of the solicitors. In my opinion that cannot be said to arise out of the nature or difficulty of the case. The skill and ability of the solicitors arose from their natural capacity and education and existed quite apart from the difficulty of the case. The applicants relied upon the case of *Re Leeuw*. I may observe that in that case there was neither argument nor opposition. Then as to the case of *Marriott* v. *Cobbett*, it must be pointed out that that is not a genuine report. It is a mere note not contributed by the journal's authorized reporter. I decline to follow either of these cases. On the other hand, I am guided by two decisions in the Court of Appeal—namely, *Williamson* v. *North Staffordshire Railway Co.* (32 Ch. D. 399) and *Paine* v. *Chisholm* (1891, 1 Q. B. 531), and see also *Assets Development Co.* v. *Close* (48 W. R. 699). I cannot find anything in the rule which says that solicitors should be rewarded for exceptional ability. I have no jurisdiction to order taxation on the higher scale.—Counsel, *Terrell*, K.C.; *Dibden*, K.C.; *Christopher James*; *Whinney*; *H. W. Vaughan Williams*; *Crossfield*. Solicitors, *Clayton, Sons, & Farynn*; *Gresham, Davies, & Dallas*; *Hewitt & Urquhart*; *W. M. Lloyd*; *Thorold, Brodie, & Bonham-Carter*.

[Reported by R. Leigh Ramsbotham, Barrister-at-Law.]

Re **BEVERLEY. WATSON** *v.* **WATSON.** Buckley, J. 29th Jan.

Executor—Administration—Trust—Appropriation—Leaseholds—Reversionary Interest in Stock—Trust for Sale and Conversion—Land Transfer Act, 1897 (60 & 61 Vict. c. 65), s. 4.

This was a summons for the purpose of obtaining the opinion of the court as to whether executors and trustees could appropriate certain leasehold house properties and a reversionary interest in railway stock in part satisfaction of the shares of certain beneficiaries in the residue of the testatrix's estate. By her will Mrs. Beverley appointed her sister Euphemia Watson and a friend her executors and trustees, and after bequeathing certain legacies and annuities, she exercised a general power of appointment over settled property in favour of the executors and trustees, and directed them to hold the appointed property, and all her other property (which she thereby gave them), upon trust for sale and conversion, with power to postpone the same as long as they thought proper, and out of the proceeds to pay her debts, expenses, and legacies, and to divide the residue into nine equal parts. Two of these parts were to be paid to her sister Euphemia; two parts to her sister, the defendant Grace Watson; two parts to her sister, the defendant Emily Jane Watson; and the other three ninth parts were to go to a brother and other sisters for life and their children in remainder. There was power to set aside part of the estate for providing for the annuities, but no other power of appropriation was contained in the will. The testatrix died in July, 1899, and the will was proved by both executors. All the debts, liabilities, and legacies, except an annuity to the testator's mother and the annuities given by her will, had been paid. The residue of the estate in April, 1900, was over £100,000, and it included the following leasehold properties: (1) a house in St. John's Wood, (2) a public-house in Paddington, (3) three houses in Porchester-terrace, and also (4) a reversionary interest in a sum of £1,180 Great Indian Peninsula Railway Guaranteed Stock. All the houses were held upon long terms at ground-rents less than their letting value. These various properties had been valued by surveyors and an actuary at stated amounts, and it was proposed to appropriate number (2) and number (3) to the plaintiff Miss Euphemia Watson, number (1) to Miss Grace Watson, and number (4) to Miss E. J. Watson at their respective valuations. These ladies assented to the arrangement. The court was asked whether the executors and trustees could make these appropriations, and generally whether they could appropriate the other assets of the

testatrix of a nature authorized by the will or by law as trust investments towards satisfaction of the shares of the beneficiaries in the residuary estate.

BUCKLEY, J.—There have been several cases where it has been held that an appropriation may be made of part of the personal estate in satisfaction of legacies and shares of residue. Thus, in *Elliott* v. *Kemp* (7 Mee. & Wel. 306) appropriation of furniture was allowed, in *Barclay* v. *Owen* (60 L. T. 220) and *Re Lepine* (1892, 1 Ch. 210) a mortgage debt, in *Re Brookes* (76 L. T. 771) shares in a brewery; and in the cases of *Re Richardson* (40 SOLICITORS' JOURNAL. 225, 44 W. R. 279; 1896, 1 Ch. 512) and *Re Nichols* (46 W. R 422; 1898, 1 Ch. 630) stock was allowed to be appropriated. In some of these cases there was a trust for sale and conversion, in the others no such trust. There was none in *Re Brookes* and *Re Richardson*; in the others it existed. In the case before me I have to consider the appropriation of chattels real, and no case has been found where that was done. Where there is no trust for sale and conversion, the appropriation seems only a sale of unconverted property. But where, as here, there is the trust, the principle seems to be that it is competent for the trustee to agree to sell the property to the beneficiary; and that it cannot be necessary for him to go through the form of receiving the money from the beneficiary and then handing it back to him. This is shewn by the judgments of the Court of Appeal in *Re Lepine*. It seems obvious that the doctrine is not confined to pure personalty, but extends to chattels real, and to real estate where there is a trust for conversion. But it has been argued that the Land Transfer Act, 1897, has by section 4 done away with the old law on the subject and that the power of appropriation contained in that section only applies to real estate, and not to personal estate. I do not think so. I think that the power in that section to "appropriate any part of the residuary estate" refers to the residuary estate mentioned in the previous part of the section, which means all the residuary estate. Nor do I think that the appropriation must be made in accordance with the directions in that section where it existed before the Act. I do not think the Act has taken away the right previously existing. I say nothing as to cases where there is no trust for sale and conversion, but where that exists I think that section has made no difference to the right of appropriation by the trustees. I hold, then, that in the case of persons absolutely entitled appropriations of the kind proposed can be made. As to whether the other assets of the testatrix can be appropriated to the other shares which are settled, this can only be done where the property appropriated falls within the class of property upon which investments may be made under the will. But as to the proposed specific appropriations I must have further evidence of the value of the whole residuary estate, and of the various shares in it, before I can sanction them, and for that purpose the matter must be referred to chambers.—COUNSEL, *Yardley; Stanley Fisher*. SOLICITORS, *Godden, Son, & Holme*.

[Reported by NEVILLE TEBBUTT, Barrister-at-Law.]

High Court—Probate, &c., Division.

In the Goods of **WILLIAM GREEN (DECEASED)**. Barnes, J. 4th Feb.

PROBATE—GRANT OF ADMINISTRATION—PROBATE ACT, 1857 (20 & 21 VICT. C. 77), S. 73—INTESTATES' ESTATES ACT, 1890 (53 & 54 VICT. C. 29).

This was a motion for a grant of administration to the estate of William Green, who died on the 29th of December, 1899, intestate and without issue, but leaving a widow, Susan Green, surviving him. At the time of his death the deceased was entitled to certain real and personal property, the gross value of which amounted to about £241. On the 1st of January, 1900, Susan Green died without having taken out letters of administration. She was intestate and died without parent or child, but left two sisters surviving her. On the 16th of April, 1900, Elizabeth Peat, one of the sisters of the deceased widow, took out letters of administration to Susan Green's estate. The court was now asked to grant to Elizabeth Peat, as the personal representative of Susan Green, letters of administration to the whole of the real and personal estate of William Green. Under the Intestates' Estates Act, 1890 (53 & 54 Vict. c. 29), the widow of the deceased was absolutely entitled to the whole of her late husband's real and personal estate. The next-of-kin other than aforesaid had not been cited, but in the case of *In the Goods of John Bryant* (65 L. J. N. S. P. & D. 96), where the court was asked for a grant of administration to the executor of a widow deceased and intestate, the entire estate of the husband being under £500, the court held that "where there is a bare possibility of the husband's estate turning out to be worth more than £500 in all the grant should be made under section 73 of the Court of Probate Act, 1857."

BARNES, J., held that the grant might issue under the 73rd section of Probate Act, 1857, the administrator giving justifying security.—COUNSEL, *Pricstley*. SOLICITORS, *Hind & Robinson*, for *J. E. Alcock*, Mansfield.

[Reported by GWYNNE HALL, Barrister-at-Law.]

High Court—King's Bench Division.

LANGRIDGE *v.* **HOBBS**. Div. Court. 1st Feb.

VACCINATION—PROCEEDINGS FOR NEGLECTING TO CAUSE A CHILD TO BE VACCINATED—WHEN OFFENCE COMPLETE—LIMITATION OF PROCEEDINGS—VACCINATION ACT, 1867 (30 & 31 VICT. C. 84), S. 29—VACCINATION ACT, 1871 (34 & 35 VICT. C. 98), S. 11—VACCINATION ORDER, 1898, SCHEDULE 4, PARAGRAPH 6 (D).

In this case the question was whether the provisions of the Vaccination Order, 1898, had the effect of altering the time of completion of the offence created by section 29 of the Vaccination Act, 1867. That section, as amended by section 2 of the Vaccination Act, 1898, made it an offence under the Act for a parent or person having the custody of a child to neglect to procure the vaccination of such child within six months after its birth. Paragraph 6 (D) of the 4th schedule of the above-mentioned order provides, under the heading "Instructions to Vaccination Officers," as follows: "If the vaccination officer has not received in respect of any child a certificate under section 2 of the Vaccination Act, 1898, within the time limited by that section, and at the end of seven days after the expiration of six calendar months from the birth of the child has not received any other of the certificates mentioned in sub-division A of this paragraph, the vaccination officer shall forthwith give a notice in form K set out in the 5th schedule of this order, or to the like effect, to the parent or other person having the custody of the child . . . and if that notice is not duly complied with within the time specified therein it shall become the duty of the vaccination officer under the Vaccination Act, 1871, to take proceedings for the enforcement of the law." On the 7th of July, 1899, the vaccination officer served a notice on the appellant, the parent having the custody of a child born on the 30th of December, 1898, requiring him to have the child vaccinated within fourteen days from the date thereof. No certificates of postponement or of successful vaccination were received in respect of the child, and an information was laid under section 29 of the Vaccination Act, 1867, on the 12th of July, 1900. It was objected at the hearing of the information before the justices that the information was out of time by virtue of section 11 of the Vaccination Act, 1871, which requires that the information shall be laid not later than twelve months from the time when the matter of such information arose, it being contended that the offence was complete on the 30th of June, 1899—that is to say, six months after the birth of the child. The justices held that the offence was not complete until the 21st of July, 1899, when the notice served by the vaccination officer expired, and disallowed the objection and convicted the appellant, subject to a case stated for the opinion of the High Court. On behalf of the appellant section 31 of the Vaccination Act, 1867, was relied on, and *Allen* v. *Worthy* (39 L. J. M. C 36) was cited.

THE COURT (WILLS and PHILLIMORE, JJ.) allowed the appeal and quashed the conviction.

WILLS, J., said that the Vaccination Order, 1898, did not create any fresh legislation. The rules referred to were merely rules for the guidance of vaccination officers. They did not alter the proceedings or the statutory conditions necessary to constitute the offence. They were intended to give to offenders against the Vaccination Acts a *locus penitentiæ*, and they instructed vaccination officers to take proceedings only after failure to get the Acts complied with by less harsh measures. The offence was complete on the 30th of June, 1899, and no fresh offence was created by the appellants' failure to comply with the notice of the vaccination officer. The information was therefore out of time.

PHILLIMORE, J., concurred.—COUNSEL, *Schulless Young*. SOLICITOR, *D. Alabone Cheverton*, for *E. P. Whitley Hughes*, East Grinstead.

[Reported by C. G. WILBRAHAM, Barrister-at-Law.]

PEARL ASSURANCE CO. *v.* **SCOTTISH LIFE ASSURANCE SOCIETY.** Div. Court. 1st Feb.

INDUSTRIAL ASSURANCE—INDUSTRIAL ASSURANCE COMPANY—COLLECTING SOCIETY—COLLECTOR—TRANSFER OF MEMBERS—NOTICE TO OFFICE WHENCE A MEMBER IS SOUGHT TO BE TRANSFERRED—COLLECTING SOCIETIES AND INDUSTRIAL ASSURANCE COMPANIES ACT, 1896 (59 & 60 VICT. C. 26), SS. 4 (2) AND 14 (1) (c).

This was a case stated by an alderman of the City of London and involved a question under section 4 of the Collecting Societies and Industrial Assurance Companies Act, 1896. By sub-section 1 of that section it is provided that a member of or person insured with a collecting society or industrial assurance company shall not, except in certain cases therein specified, become or be made a member of or be insured with any other such society or company without his written consent. By sub-section 2 it is provided that the society to which the member or person is sought to be transferred shall, within seven days of his application for admission to that society or company, give notice thereof in writing to the society or company from which he is sought to be transferred. Section 14 (1) (*c*) of the same Act makes the failure to give such notice an offence under the Act. The appellant company was an industrial assurance company within the Act, and the respondent society was a collecting society, and was duly registered under the Friendly Societies Acts. A man named Perkins was insured in the appellant company's office. The collector who collected his premiums was a man named Jones. In June, 1900, Perkins was asked by Jones to transfer to the respondent society. This he consented to do and gave up to Jones his books and policies in the appellant company, receiving in lieu thereof a policy in the respondent society. At the time this transaction took place James had left the appellant company's employment, and was a collector of the respondent society. No notice was given by the respondent society to the appellant company within section 4 (2). An information was laid against the respondent society charging them with an offence under section 14 (1) (*c*). At the hearing of the information the appellant company admitted that the policy in their office continued in existence, and that they had no intention of cancelling it. The alderman held that, as both policies were in existence, there had been no transference of a member from the appellant company to the respondent society, and dismissed the information. It was contended on behalf of the appellants that in the sense in which the terms were used in the section there had been a transfer of, or a seeking to transfer, Perkins from the appellant company to the respondent

society. On behalf of the respondents it was contended that this construction was forced, and that there having been no transfer by operation of law or by consent of the parties the section did not apply.

THE COURT (WILLS and PHILLIMORE, JJ.) allowed the appeal, and sent the case back to the alderman to convict.

WILLS, J., said that the phraseology of section 4 was popular, but its meaning was clear. Everyone knew that there was a vast amount of touting among the poorer classes by collectors and agents of industrial insurance companies and friendly societies, and that the collectors and agents by fair means or foul used to induce persons of the poorer classes to drop their policies in other insurance companies and insure in the company or society which they represented. The Legislature thought that these men wanted watching, and for that reason provided the two checks upon their proceedings contained in section 4. In the present case no one would suppose that Perkins intended to be permanently insured in both companies. The presumption was that at the end of the current term he would drop the policy in the appellant company. There was, therefore, under the circumstances, a transfer of Perkins from the appellant company to the respondent society within the meaning of sections 4 (2) and 14 (1) (*c*).

PHILLIMORE, J., concurred.—COUNSEL, *Avory*, K.C., and *Rowsell*; *Cohen*, K.C., and *J. B. Matthews*. SOLICITORS, *Hicklin, Washington, & Passmore*; *W. H. Court*.

[Reported by C. G. WILBRAHAM, Barrister-at-Law.]

GENERAL ACCIDENT INSURANCE CORPORATION *v.* CRONK.

Div. Court. 31st Jan.

INSURANCE AGAINST DRIVERS' ACCIDENTS—EXECUTION OF POLICY—SUBSEQUENT WITHDRAWAL OF PROPOSAL BEFORE PREMIUM PAID—CONTRACT COMPLETE—PREMIUM RECOVERABLE.

Appeal from the decision of the judge of the City of London Court in an action brought by the plaintiff corporation against the defendant to recover £13 alleged to be due as premium under a policy of insurance. On the 9th of May, 1900, the defendant filled in and sent to the plaintiffs a proposal form for a policy of indemnity against claims in respect of drivers' accidents. The policy contained the usual statement that the proposal and declaration should be the basis of a contract between himself and the corporation, and that if the risk was accepted he would pay the premium (£13) when called upon to do so. A policy was executed by the plaintiffs dated the 12th of May, 1900, and some days afterwards the plaintiffs' agent called on the defendant with the policy and asked for the premium. The defendant said he was busy, and told the agent to call again. Before he did so, however, the defendant decided he would withdraw his proposal, and wrote to the plaintiffs to that effect. The learned judge gave judgment for the plaintiffs, but with nominal damages only, and both parties appealed. For the corporation it was contended that the measure of damages was the amount of the agreed premium—namely, £13, because the contract of insurance was complete when the policy was executed: *Roberts* v. *Security Co.* (1897, 1 Q. B. 111). For the defendant it was said that the proposal form was an offer on the part of the defendant, not accepted by the mere execution of the policy, which was a counter offer by the plaintiffs, requiring the acceptance of the defendant, and the payment of a premium to make it a binding contract. During the argument *Xenos* v. *Wickham* (L. R. 3 H. L. 296); and *Canning* v. *Farquhar* (16 Q. B. D. 727) were cited.

THE COURT (WILLS and PHILLIMORE, JJ.) allowed the plaintiffs' appeal, and entered judgment for them for £13.—COUNSEL, *H. Kisch*; *J. A. Hamilton, K.C.* SOLICITORS, *Beyfus & Beyfus*; *William Hurd*.

[Reported by ERSKINE REID, Barrister-at-Law.]

EAST LONDON WATERWORKS CO. *v.* OVERSEERS OF STRATFORD.

Div. Court. 31st Jan.

POOR RATE—RATEABLE OCCUPATION—LICENCE IN NATURE OF AN EASEMENT—PERMISSION TO DEPOSIT EARTH ON DISUSED RESERVOIR.

Special case stated by local justices sitting in petty sessions, who had decided that the East London Waterworks Co., the appellants, were in occupation of certain land and were liable to pay rates in respect of it. At the time when the rate objected to was made the appellants were and still are the owners of the land in question, upon which there was a disused reservoir, and they desired to get this land filled up in order to render it suitable for the erection of buildings. Under these circumstances they verbally agreed with Messrs. S. Pearson & Son (Limited), contractors of the Great Northern and City Railway, to grant them permission to deposit upon the land the soil, earth, &c., which they excavated in the course of their works. Negotiations had been entered into between the company and Pearsons in regard to the sum they should receive for the grant of this easement, but before the expiration of the rate in dispute no agreement had been arrived at, but it was not denied by the appellants that Pearson & Son paid for the right to deposit the excavated soil at the agreed figure per wagon load. The earth was carried on to the appellants' land by means of wagons, which were run upon movable and temporary tramlines, which were laid down on the site when and where required. The justices found that the soil thus deposited ceased to belong to Pearsons and became part of the company's land, and the question the court was asked to decide was whether, under these circumstances, the name of the company ought to be included in the list of occupiers as being in rateable occupation of the land in question, which formerly they had not been assessed on. The appellants relied on *Reg.* v. *Assessment Committee of St. Pancras* (2 Q. B. D. 581).

THE COURT (WILLS and PHILLIMORE, JJ.) held that there was no evidence that the appellants were in "occupation" of the land for rating purposes, although they were in possession of it in the sense in which possession flowed from ownership. The question of occupation for rating purposes was an entirely different one from that of mere legal possession following from ownership. The various statutes made the occupiers of hereditaments alone liable, and in this case any acts which were done were in no sense done or permitted to be done by the appellants as the occupier of the vacant land. Appeal allowed with costs. Leave to appeal granted.—COUNSEL, *Cripps*, K.C., and *R. C. Glen*; *Alexander Glen*. SOLICITORS, *Bircham & Co.*; *E. J. Marsh*.

[Reported by ERSKINE REID, Barrister-at-Law.]

DICKINS *v.* RANDERSON.

Div. Court. 25th and 29th Jan.

FOOD AND DRUGS—DRUG NOT OF NATURE, SUBSTANCE, AND QUALITY DEMANDED BY PURCHASER—DRUG NOT IN ACCORDANCE WITH THE "BRITISH PHARMACOPŒIA"—MERCURY OINTMENT—SALE OF FOOD AND DRUGS ACT, 1875 (38 & 39 VICT. c. 63), s. 6, SUB-SECTION 1; s. 7.

Case stated by justices for the West Riding of Yorkshire sitting at Skipton. An information was laid by the respondent, an inspector of foods and drugs, against the appellant, a chemist, under section 6 of the Sale of Food and Drugs Act, 1875, for unlawfully selling to the prejudice of the respondent, the purchaser, a certain drug—namely, mercury ointment, which was deficient in mercury and was not of the nature, substance, and quality demanded by the purchaser. The following facts were proved: On the 14th of May, 1900, the complainant went to "Taylor's Drug Stores" at Skipton, where the defendant, a duly qualified chemist, was employed, and asked for two ounces of "mercury ointment." Ointment was supplied to him by the defendant in a box, the lid of which was labelled "The Ointment, Mercurial Poison." He also handed to the complainant a bill in which he charged "Mercurial ointment, 4d.," which sum the complainant handed to the defendant. The complainant then informed the defendant that the ointment had been purchased by him for the purposes of analysis by the public analyst, and he thereupon otherwise complied with the provisions in that behalf of the Sale of Food and Drugs Act. On analysis the ointment was found to contain, mercury 12·5 per cent, lard 87·5 per cent. "Mercury ointment," according to the directions of the British Pharmacopœia contains 48 5 per cent. of mercury. The complainant admitted that he had asked for "Mercury ointment" merely, and that he did not state that he required the same to be according to the directions of the British Pharmacopœia, and that the ointment sold to him contained the ingredients mentioned in the Pharmacopœia for mercury ointment but not in the proportions therein described. He did not allege that the preparation was injurious to the purchaser or that there was any imposition on the part of the defendant, but he contended that as the ointment was not according to the standard of the Pharmacopœia it was not of the "nature, substance, and quality demanded" within the meaning of the statute, and he relied upon the case of *White* v. *Bywater* (36 W. R. 280, 19 Q. B. D. 582), and that "mercury ointment," was not a compounded drug within the meaning of the Act. It was contended on behalf of the defendant that the proceedings would not lie under section 6 of the Act, but ought to have been commenced under section 7 thereof, the article in question being a compounded drug. The justices overruled this objection. The defendant gave evidence that the ointment supplied was a dilute preparation of mercury ointment well known to and supplied by all retail chemists, and such as would be usually supplied to a person inquiring for "mercury ointment." He stated that he had never supplied it according to the standard of the Pharmacopœia for human application except when making up the prescription of a medical practitioner, for the reason that he considered the frequent use thereof by a person of a delicate constitution might set up mercurial poisoning. Both the dilute and the standard preparations were kept in stock by the defendant's employers at the said premises. The dilute preparation was known to the public by a variety of names, and it was usually asked for under the name of "blue ointment." Two other chemists gave similar evidence. It was contended on behalf of the defendant (*a*) that he was not required to sell in accordance with the standard quality, except when especially asked by the purchaser to do so or when making up the prescription of a medical practitioner, and that it was within his discretion to supply the dilute preparation when he thought fit to do so; (*b*) that the complainant had not established that the ointment was not of the nature, substance, and quality demanded by him, as provided by the Act, or that he had been prejudiced by the sale thereof: *Lane* v. *Collins* (33 W. R. 365, 14 Q. B. D. 193). The justices, being of opinion that the commodity sold was not of the nature, substance, and quality of the article demanded by the purchaser, and that the defendant was bound to supply it according to the formulary prescribed in the British Pharmacopœia, whether expressly asked to do so or not, convicted the defendant. The defendant now appealed. The questions for the opinion of the court were: (1) Whether the defendant was, in law, so bound as last aforesaid or not? (2) Whether under the circumstances there was evidence upon which it might be found that the commodity sold was not of the nature, substance, and quality of the article demanded by the purchaser, or that he had been prejudiced by such sale? (3) Whether the information was properly laid under section 6 of the aforesaid Act? (4) Whether the conviction was good in law?

THE COURT (BRUCE and PHILLIMORE, JJ.) took time to consider their judgment.

Jan. 29.—PHILLIMORE, J., read the judgment of the court, and in so doing, said: The conviction must stand. The appellant was asked for mercury ointment, and should have sold the drug in the pharmacopœia, or, if he may lawfully sell such a drug, have explained that he was selling a weaker or diluted drug, and have so named it. He sold some-

thing which was not of the nature, substance, and quality demanded by the purchaser: *White* v. *Bywater* (*ubi supra*) and *Beardsley* v. *Walton* (44 SOLICITORS' JOURNAL 244; 1900, 2 Q. B. 1), almost, if not quite, conclude the matter. If a drug to be found in the Pharmacopœia is asked for, this drug must be supplied, and if it is not sold with the ingredients and in the proportions prescribed by the Pharmacopœia there is at least *primâ facie* evidence that what is sold is not of the nature, substance, and quality which was demanded. It is quite clear from the definition clause that a compounded drug is nevertheless a drug, which shews that proceedings can be laid under section 6, though it may be that in the case of a compounded drug they can also be laid under section 7. It was argued that because the article was a compounded drug the sale of it fell within the exception in sub-section 3 of section 6, and constituted an offence not under section 6, but only under section 7. We think it did probably constitute an offence under section 7, but we think it did also constitute an offence under section 6. Although it is difficult to say what is the exact meaning of the words in sub-section 3 "as in this Act mentioned," this, we think, is clear—that no possible meaning that can be given to the words can apply to the ointment in the present case. It was certainly not compounded as in the Act mentioned. The sale of it, therefore, does not fall within the exception. Conviction affirmed.—COUNSEL, *C. A. Russell*, K.C., and *J. A. Compston*; *Danckwerts*, K.C., and *J. Roskill*. SOLICITORS, *A. Hair*, for *W. E. Farr*, Leeds; *K. Williams*, for *T. C. Edwards*, Wakefield.

[Reported by E. G. STILLWELL, Barrister-at-Law.]

NEW ORDERS, &c.

THE COMPANIES ACTS, 1862-1900.

COLLECTION OF FEES.

Whereas by Treasury Orders, dated respectively the 1st of December, 1866, and the 28th of March, 1878, certain Regulations were made for the collection of Fees payable to the Companies Registration Office.

And whereas it is expedient to amend such Regulations:

Now we, being two of the Lords Commissioners of His Majesty's Treasury, in pursuance of the powers vested in us by "The Public Offices Fees Act, 1879," do hereby revoke the above-named regulations, and we do hereby direct that all the Fees payable to the Registrar of Joint Stock Companies shall be collected by means of Stamps.

Impressed Stamps, of such design and character as may from time to time be adopted by the Commissioners of Inland Revenue, shall be used in all cases except those stated below.

Adhesive Stamps, of the description heretofore in use, bearing the imprint of the words "Companies Registration," shall be affixed to copies of registered documents supplied to the Public.

The Adhesive Stamps shall be cancelled by an overprint, with a hand stamp, bearing the word "cancelled," together with the date of such cancelling; or in such manner as the Commissioners of Inland Revenue may from time to time direct.

Given under our hands this 31st day of January, 1901.

W. H. FISHER.
H. T. ANSTRUTHER.

Treasury-chambers, Whitehall.

LAW SOCIETIES.

WORCESTER AND WORCESTERSHIRE INCORPORATED LAW SOCIETY.

The annual general meeting of this society was held at the Law Library, Pierpoint-street, Worcester, on Wednesday last. The members present were: Messrs. W. W. A. Tree (president), S Southall (vice-president), F. Corbett, T. Southall, J. H. Yonge, E. A. Davis, J. G. Hill, T. R. Quarrell, T. Huband, S. B. Garrard (honorary treasurer), and W. B. Hulme (honorary secretary). A resolution recording the sorrow of the members of the society at the death of her Majesty Queen Victoria, and their dutiful and loyal attachment to his Majesty King Edward VII., was duly passed. The annual report of the committee, and the honorary treasurer's accounts for the past year, were received and adopted, and the following officers of the society were elected for the ensuing year: President, Mr. Samuel Southall; vice-president, Mr. F. W. B. Wagstaff; hon. treasurer, Mr. S. B. Garrard; hon. secretary, Mr. W. B. Hulme. Messrs. T. Southall, E. A. Davis, J. H. Yonge, F. R. Jeffery, and W. W. A. Tree were elected members of the committee, in addition to the officers of the society, and Messrs. G. F. S. Brown and W. T. Curtler were appointed auditors.

The following are extracts from the report of the committee:

Members.—The society now consists of fifty-one members and five subscribers, one member, Mr. John Stallard, the senior member of the society, having resigned. The committee desire to express their regret that Mr. Stallard is no longer a member of the society.

Estate Duty.—The decision of the Commissioners of Inland Revenue to hold estate duty as a charge upon real property under all circumstances was noted last year. On the 26th of March last a deputation from the leading law societies waited upon the Chancellor of the Exchequer to represent to him the desirability of placing estate duty on the same footing as succession duty, in other words, to absolve a purchaser purchasing real estate from a vendor selling under a trust or power from any liability to inquire as to payment of estate duty on the ground that the practice of treating such estate duty as a charge, both on the land sold and on the proceeds of sale, is an impediment to the free dealing with land in consequence of the impossibility of obtaining a certificate under section 11 of the Finance Act, 1894, within a reasonable time. The Chancellor of the Exchequer came to the conclusion that no case had been made out for an alteration in the law, but he intimated that if evidence could be accumulated shewing that the difficulty could not otherwise be overcome he would be prepared to favour an amendment in the law throwing the duty on the proceeds of sale and discharging the land. Your committee joined with the other law societies in passing resolutions supporting the action of the deputation. Members who meet with cases in which inconvenience in completing sales is experienced owing to delay in obtaining certificates under section 11 are requested to send particulars to the committee.

Professional Misconduct.—This matter has engaged the attention of your committee during the year, and your president has attended a meeting of the Associated Provincial Law Societies in London on the subject. At a committee meeting of this society, held on the 27th of June last, it was resolved: That the committee of this society heartily approve of the conclusions come to in the recently circulated report of the special committee of the Incorporated Law Society of the United Kingdom, appointed to inquire into the best means of protecting the profession and public against malpractices on the part of solicitors, and hope that it will receive the support of the Associated Provincial Law Societies. The report above referred to was presented to the annual general meeting of the Incorporated Law Society of the United Kingdom, held on the 13th of July last and adopted. The following is a summary of the recommendations contained in the report: 1. That the society should endeavour to obtain an amendment of the criminal law, making the offence of misappropriation complete, if an agent deals with money or security contrary to his duty and in violation of good faith, notwithstanding that there is no direction in writing. 2. That the society do everything in its power, whether in support of the public prosecutor or a private complainant, or independently of either, to ensure the punishment of solicitors guilty of misappropriation of money or property, and that the provincial law societies and all members of the profession should be requested to bring cases to the notice of the Council, and that in all cases in which it shall be responsibly alleged that a solicitor has misappropriated money or securities entrusted to him as a solicitor or trustee, the Council, if satisfied that the case is a proper one, shall take or authorize such action as may be necessary or expedient to secure the immediate and effective prosecution of the offender, either by communicating with the public prosecutor or by assisting the aggrieved party at the expense of the society, or by the society itself prosecuting at its own expense, as in the opinion of the Council the necessities of the case may require. 3. That the practice of the society as registrar of solicitors to refuse certificates to all persons known to be bankrupts, and to leave them to their right of appeal to the Master of the Rolls, or the court, should be extended to all cases of registered deeds of arrangement or assignments for the benefit of creditors. 4. That it is very desirable that, in addition to the careful keeping of accounts, solicitors should, as far as possible, keep a banking account separate from their own, and identified as a trust account, to which they should place all money in their hands belonging to clients.

Stamps on Contracts for Sale.—It is understood that the Board of Inland Revenue have given instructions to refuse to affix the proper stamp duty of sixpence on contracts for sale containing a condition to the effect that no objection or requisition shall be made on account of any documents of title dated before the passing of the Customs and Inland Revenue Act, 1888, being unstamped or insufficiently stamped. The grounds for this refusal are—(1) that there is no statutory period allowed for stamping documents of this class without penalty: (2) that the period of 14 days, usually allowed, is a concession on the part of the Board; and (3) that contracts for sale containing such a clause facilitate the evasion of duty. For these reasons the board allege that they consider themselves justified in withdrawing the concession and in requiring the payment of a penalty. Members will therefore do well to take care to stamp all such contracts with an adhesive stamp before signature.

UNITED LAW SOCIETY.

On Monday last—Mr. R C. Nesbitt in the chair—after the society had recorded its deepsense of the overwhelming loss sustained by the British Empire by the death of its beloved and illustrious Sovereign Queen Victoria, Mr. N. Tebbutt moved "That this house is of opinion that the title of Prince of Wales should not be revived." Mr. C. W. Williams opposed. There also spoke Messrs. D. Fulton, J. F. W. Galbraith, W. S. Sherrington, S. Davey, W. W. Gibberd, and S. G. Streeter. The motion was carried.

LAW STUDENTS' JOURNAL.

INCORPORATED LAW SOCIETY.

INTERMEDIATE EXAMINATION.

The following candidates (whose names are in alphabetical order) were successful at the Intermediate Examination held on the 16th of January, 1901:

Allfree, Edward Cecil
Bailey, Seth John
Ball, Henry
Barker, Gilbert George Blackadder
Barrett, Alfred Howard
Benjamin, Henry

Berkeley, Alan Rowland
Bisgood, Bertram Lewis
Bolton, George
Bowes-Wilson, George Hutton, B.A. (Oxon.)
Bowring, Geoffrey Andrew
Bullock, Lancelot Claude
Burch, George Clear
Callaway, Henry St. John
Cameron, Edmund Verney Lovett, B.A. (Oxon)
Carnelley, Stephen Henry
Castle, Trevor
Chamberlayne, Arthur Francis
Chambers, Ernest Harold Jabez
Chave, Lewis Henry Tanner
Cobbett, Harvey William
Coombe, Charles Stanley
Cox, Edward Albert Bailey
Crick, William Evelyn
Cripps, Charles Henry, B.A. (Camb.)
Davies, Frederick Farley
Devitt, Philip Henry, B.A. (Camb.)
Dickson, Frederick Livingstone
Digby, Essex Loftus
Durrant, Francis William Henry
Edmondson, James Townley
Ewing, Percy Arthur
Fairbairn, Walter Thomas
Gisby, Hugh Marshall
Gough, William
Greenhill, Robert Douglas
Greenwood, Tom Kaye
Gregory, James William Rye
Griffiths, Edward, B.A. (Camb.)
Griffiths, Gerald William Percival Morgan
Guillaume, Theodore
Hamlin, Albert Edward
Harrison, Eustace James, B.A. (Camb.)
Harrison, William Jermyn, B.A. (Camb.)
Hedger, Harold Philip Frushard
Hignett, Horace Arthur Du Cane, B.A. (Oxon.)
Homer, Edwin, B.A. (Camb.)
Hopwood, William Henry
Horne, Alfred
Hough, James
Hunt, Harry
Iles, Arthur John Hitchman
Jackson, Alan Oliver
Jarvis, Edgar Frederick
Johnson, Charles Henry
Jones, Walter Joseph Collen
Jupp, Alexander Ochterlony
Kelly, Claude Clifton
Kirkwood, John Tyzack
Knight, Sydney John Henry
Lawrence, William Edward
Long, Ernest William
Lowe, Ernest Joseph
Lowless, Norman Dosson
Marcy, Frederick Nichols
Marshall, Sydney Skelton
Master, Reginald Francis Chester
May, Frank
Mayo, Charles William
Merriman, Mark Marshall, B.A. (Camb.)
Miles, Charles Valentine, B.A. (Oxon.)
Nicholls, Edmund
Nixon, John Herbert Henry
Norton, Percy Goodall
Nutt, Reginald John Charles
Orchard, James Frederick
Owen, James Cecil
Parker, Hugh Algernon
Parkin, William Longmore, M.A. (Glasgow)
Pratt, Bickerton
Preston, William Henry
Ram, Ernest Arthur
Rawes, Frederick Renshaw
Raynsford, Henry Arthur, B.A. (Oxon.)
Read, Richard Odden
Richards, Henry Hooper
Ridges, Edward Wavel
Rivaz, Ernest Percy
Roberts, Edmund Charles
Rose, Thomas Whateley
Satchwell, Percy Henry
Scott, Walter Gilbert
Seed, Joseph
Shearman, Herbert Henry Atherton
Sinclair, James Ellis Hammond
Smith, Arthur Kirke, B.A. (Camb.)
Smyth, Hubert Alan
Squance, Charles Percy
Staniland, Geoffrey
Steward, Frederic
Stickney, Joseph Edward Danthorpe
Sumner, Edmund, B.A. (Camb.)
Sutcliffe, Robert
Swanston, Donald Smith
Swinburne, Arthur
Thorold, William John Creeny
Timmins, James Taylor
Verrall, William James Egerton
Wace, Geoffrey George
Walter, William Morten
Waterworth, Charles Worsley
Watson, William Archibald
Whiteway-Wilkinson, Richard de Vere
Whitfield, Frank
Wilkinson, Reginald John, B.A. (Camb.)
Wilks, Philip Eardley
Wright, William Edmund
Wyatt, Laurence John

FINAL EXAMINATION.

The following candidates (whose names are in alphabetical order) were successful at the Final Examination held on the 14th and 15th of January, 1901:

Alford, Albert Martin
Anderson, Andrew Stewart
Atkins, Robert Percy Woodhouse
Atter, Harold Frederick
Baldwin, Arthur Vernon
Banks, William Henry
Bate, Benjamin Horace
Bell, Eric Walter
Bindley, Frank Kendal
Birt, Daniel Kenneth Capper
Boyce, Arthur Thomas
Brill, Charles Burt
Brown, Colin Edwin
Brown, Herbert
Butcher, Theodore George
Carnegy, Patrick Lewis St. Clair, B.A. (Camb.)
Cartwright, Hubert Scott
Cartwright, Thomas William
Cattarall, Thomas Edward
Chapman, William George
Clifford, Richard Sutton
Cohen, Arthur Saville
Colyer, Leonard Edmeades Tempest
Cook, Willie Frederick
Cooper, Frank
Cotching, Thomas
Cozens-Smith, Clayton, M.A. (Oxon.)
Crane, Albert Charles
Dand, Robert
Darch, William James, B.A. (Camb.)
Davies, William Thomas
de Saram, Leslie William Frederick
Dodds, Philip Mark
Dowse, Kenrick Alexander
Duxbury, Fred Richmond, B.A. (Oxon.)
Eastwood, Frank
Etherton, George Hammond
Evans, Richard Landreth, B.A., LL.D. (Camb.)
Fenn, Bernard Samuel, B.A. (Oxon.)
Fernihough, Frederick
Ffarington, Henry Nowell, M.A. (Oxon.)
Fortescue, Alexander John
Fox, Philip Henry, B.A. (Oxon.)
Fox, James Thorneley, LL.B. (Camb.)
French, Richard Edward
Gard, Albert
Garde, William Arthur Sutcliffe San, LL.B. (Lond.)
Gardner, Walter
Garrod, Horace Charles
Gasquoine, Roland Hartley
George, William
Gilfoy, William
Glasbrook, Thomas Johns
Greenfield, Edward Hay
Gregory, George Redmayne
Grover, Henry Fairfield
Hale, Frederick Lyonel
Hall, Benjamin
Hallmark, John Ernest
Harker, Harold Edward
Harral, Francis Monckton
Hart, Percy Maurice Crawcourt
Haughton, Henry
Heath, John Percival
Hills, Alfred, B.A. (Camb.)
Hirst, Amos Brook
Horner, Francis Mariner
Hosking, Sydney Lory, B.A. (Lond.)
Howell, John Thomas, B.A. (Lond.)
Jackson, Robert Bertrand
Jobson, John Oswald, B.A., LL.B. (Camb.)
Jones, William Roberts
Knocker, Anthony Clive
Landman, Harold Eric
Le Marchant, William Gaspard, B.A. (Oxon.)
Levick, Christopher
Lewis, William David Robert
Lumley, Herbert Lennox
Marquis, John Campbell, B.A. (Camb.)
Martin, Walter
Michelmore, Philip Hellard
Miller, Edward Morgan
Morgan, Oswald Lewis Pughe
Moseley, Gilbert Watson
Mulholland, William
Muspratt, James Roland Liebig, B.A. (Camb.)
Needham, Thomas Ashby, B.A. (Lond.)
Ogden, Harry
Owen, Hugh Charles
Page, Raymond Charles
Pares, Harold
Parkes, William Taylor
Pennefather, William John Somerset, B.A. (Dublin)
Phillips, Jenkin Lewis
Plaskitt, Francis Joseph, B.A. (Oxon.)
Pooley, John Gurdon Turner
Pope, Cyril Kelway
Portnell, Edward William Salathiel
Preston, Stanley Augustus Richard
Prideaux, Robert Flemyng
Priestman, Thomas
Pritchard, Gerald William, B.A. (Oxon.)
Reed, John Hawkes
Rigbey, Woollaston John
Robinson, Robert Joseph
Rogers, Richard Aubrey, B.A. (Camb.)
Roscoe, Edward Gawne, B.A. (Oxon.)
Sabben, James William
Sagar, Henry
Sanders, Arthur Brodie, M.A. (Oxon.)
Schmettau, Ernest Frederick
Scott, Ernest Baseley
Skinner, Thomas Arnold
Smith, Martin Turner, B.A. (Oxon.)
Smyth, Dacre Herbert
Stuart, Thomas
Stubbs, Francis Heath
Swarbreck, Bernard William
Syrett, Herbert Sutton, LL.B. (Lond.)
Tarr, Edward Sidney Anstey
Tattersall, Harold
Taylor, Arthur Ogden
Thomas, Arthur Edmund Smith
Trevor, Thomas Warren
Walmsley, James Percy
Walmsley, John Bankes
Walter, George Andrew
Weddell, Arthur Harold Manners
Welch, Henry John
Wheeldon, George
Whiskin, Alfred Edward
Whitehouse, Albert Bernard
Whitfield, Allan Bertrand
Whittington, Cecil Henry
Willison, Herbert
Woolley, Francis Alfred, B.A. (Oxon.)
Yeo, Reginald Henry, B.A. (Camb.)

LAW STUDENTS' SOCIETIES.

LAW STUDENTS' DEBATING SOCIETY.—Jan. 29.—Chairman, Mr. W. Arnold Jolly.—The chairman referred in feeling terms to the death of her late Majesty Queen Victoria, and moved the following resolution, which was agreed to unanimously: "That the members of this society desire to place on record their profound sorrow at the death of her late Majesty Queen Victoria, and their deep sense of the national loss, and to express their earnest hope that his Majesty the King may long be spared to reign over a happy and prosperous empire." The subject for debate was: "That in the opinion of this house the law relating to trade unions requires immediate and drastic amendment." Mr. A. H. H. Richardson opened in the affirmative; Mr. A. C. Fountaine opened in the negative. The following members also spoke: Messrs. W. V. Ball, Hamett, Hugh Rendell, Pleadwell, Mitchell, Hamilton-Fox, and C. O. Lock. The opener shortly replied, and the motion being put to the vote, was carried by eight votes.

Feb. 5.—Chairman, Mr. R. P. Croom-Johnson.—The subject for debate was: "That the case of *Dormer* v. *Ward* (1901, P. 26) was wrongly decided. Mr. G. W. Powers opened in the affirmative; Mr. H. O. Lock seconded in the affirmative; Mr. P. J. Boland opened in the negative. The following members also spoke: Messrs. Hartnell, W. A Jolly, W. E. Tyldesley-Jones, Hart, Dorte, Wallser, and Mitchell. Mr. Powers having replied, the chairman summed up. The motion was carried by eight votes.

GRAY'S-INN.—The Arden Scholarship (1901) has been awarded to Muntaz Husein, of Jaunpur, North-West Provinces, a student of this society.

Among the forthcoming publications of the Clarendon Press may be mentionad "British Colonies and Protectorates," by the late Sir Henry Jenkyns, K.C.B., M.A.; "Legislative Methods and Forms," by Sir C. P. Ilbert, K.C.S.I., M.A.; "Studies in History and Jurisprudence," by the Right Hon. James Bryce, D.C.L., 2 vols. 8vo; and "The Civil and Criminal Procedure of Cicero's Time," by A. H. J. Greenidge, M.A.

LEGAL NEWS.

APPOINTMENT.

Mr. Guy Stephenson, barrister, has been appointed Prosecuting Counsel to the Treasury at the North London Sessions in succession to Mr. Biron.

CHANGES IN PARTNERSHIP.

Dissolutions.

Edward Henry Busk, Godfrey William Paget Mellor, and Hedley Faithfull Norris, solicitors (Busk, Mellor, & Norris), 45, Lincoln's-inn-fields, London. Aug. 19, 1899. The said Godfrey William Paget Mellor and Hedley Faithfull Norris will continue to carry on business at the same address, under the style or firm of Busk, Mellor & Norris.
[*Gazette*, Feb. 1.

Sir Henry Hartley Fowler, M.P., Robert William Perks, M.P., and George Dodds Perks, solicitors (Fowler, Perks & Co.), 9, Clement's-lane, London. Dec. 31. The business will continue to be carried on by the said George Dodds Perks alone, under the same title, and at the same place. [*Gazette*, Feb. 5.

GENERAL.

The register of money-lenders, to be kept under the recent Act, contains, says the *Daily Mail*, names, addresses, and descriptions of nearly 4,000 money-lenders in all parts of the country.

A correspondent of the *Times* says: "It is rumoured that several of those gentlemen who were created Queen's Counsel by her late Majesty the Queen do not intend to apply for a renewal of their patents as King's Counsel, which course is stated to be necessary in the new reign. In the event of their not so applying, they will, it is understood, lapse back as 'juniors,' and they will be able, it is anticipated, to resume practice at the bar in that capacity."

When the Father of the English bar passes away, says the *Daily Telegraph*, the event merits record, especially as the late possessor of that honour joined with it the peculiar distinction of being the doyen of the Catholic Apostolic Church, founded in 1832 by Edward Irving. Mr. Valentine Woodhouse was born in 1807, two years after the battle of Trafalgar, and his life may therefore be said to have extended over practically the whole of the nineteenth century. Waterloo was within his memory, as well as the birth of the illustrious and beloved monarch whose death the whole world is mourning. He was called to the bar at the Inner Temple in November, 1829, and was therefore, until his death on Sunday afternoon, the oldest member of the British bar, being as a man ninety-four years of age and as a lawyer seventy-two.

Why, asks a writer in the *Daily Telegraph*, is there no companion volume to the treatise called "Arabiniana," in which the judicial sayings of Mr. Serjeant Arabin, Judge of the Sheriff's Court and Commissioner of the Central Criminal Court, are recorded? There is material at hand for such a work. It was Serjeant Arabin who, in the hearing of different friends and admirers, delivered himself of the following sentiments and opinions: "What passes at the moment is the best evidence of what the mind feels at the instant." "You go into a public-house and break bulk and drink beer, and that is what the law calls embezzlement." "If ever there was a case of clearer evidence than this of persons acting together, this case is that case." It was he, also, who begged the prisoner to bear in mind that he (the Serjeant) might, if he had liked, have sentenced him to a term of penal servitude far exceeding his natural life. "Arabiniana," alas, is difficult to obtain. It was printed for private distribution only, and Sir Harry Poland, K.C., possesses one of the few copies in existence. Wherefore a successor to it would be welcomed warmly.

At the Bedford Assizes, on Monday, before Mr. Justice Lawrance, Henry Watson, solicitor, was, says the *Times*, charged with feloniously forging and uttering a receipt for £892 14s. 6d., the moneys of the London and County Banking Co., at Bedford, on the 26th of November last. It appeared from the evidence that the prisoner, who had practised as a solicitor in Bedford for ten years, and who was a Cambridge graduate, was engaged in October in negotiating the sale of a public-house at Aspley Guise. He was solicitor for the purchaser, and, pending inquiries into title, he placed the balance of the purchase-money on deposit at the London and County Bank in the joint names of himself and Mr. Smith, the vendor's solicitor. This money—£892 14s. 6d.—Watson withdrew on the 26th of November, signing Smith's name as well as his own, and he used the money, it was said, to discharge liabilities of his own. When questioned by Mr. Smith early in January he neither denied nor admitted the forgery, but in a conversation with the bank's London solicitors, he admitted he had signed Smith's name. He asked for time and promised to replace the money by the end of February. He now on oath denied any intention to defraud. This view of the case was pressed on the jury by Mr. Bonsey. The jury, after retiring for twenty minutes, brought in a verdict of not guilty, and Mr. Raymond intimated that he would proceed with a second charge of stealing the £892 14s. 6d. His lordship declined to try the second charge before the same jury or at this assize, and the prisoner was removed in custody for trial at the next assizes.

At the House of Commons this week, says the *Times*, Mr. Campion and Mr. Jeune, the examiners of private Bills, had before them several tramway Bills, the consideration of which had been postponed. Many of the agents connected with the promotion of electric tramway Bills being present, the examiners said the question had been brought before them whether in the case of Bills which proposed to equip existing tramways electrically the standing order No. 10 would apply. This order provides that preceding the application for any Bill for laying down a tramway, notices should be posted for fourteen days in the streets through which it is proposed the tramway should pass, and that such notice should state the place where the plans may be inspected. Mr. J. Kennedy, Parliamentary agent, who represented the City of Birmingham Tramways Co., said such a procedure would seriously affect them. They had eighteen miles of tramways in existence, and the publication of such a notice would cost them from £4,000 to £5,000. He urged that the standing order could not apply to their case. Mr. H. L. Cripps, Parliamentary agent of the London County Council followed; and Mr. Pritt (Sherwood & Co.) said the powers of a tramway gave them no right of deviation. They must remain on the lines laid down, the only power given them being in some cases to double their line. Mr. Campion said the examiners were quite satisfied that standing order No. 10 had been drafted when the electrical working of tramways had not been contemplated. They considered the order could not apply in these cases, and if anything further were required for the protection of the public, that should be provided by an amendment of the order.

COURT PAPERS.

SUPREME COURT OF JUDICATURE.

Rota of Registrars in Attendance on

Date.	Emergency Rota.	Appeal Court No. 2.	Mr. Justice Kekewich.	Mr. Justice Byrne.
Monday, Feb. 11	Mr. Pugh	Mr. Church	Mr. Carrington	Mr. Jackson
Tuesday 12	Beal	Greswell	Lavie	Pemberton
Wednesday 13	Farmer	Church	Carrington	Jackson
Thursday 14	Leach	Greswell	Lavie	Pemberton
Friday 15	Godfrey	Church	Carrington	Jackson
Saturday 16	King	Greswell	Lavie	Pemberton

Date.	Mr. Justice Cozens-Hardy.	Mr. Justice Farwell.	Mr. Justice Buckley.	Mr. Justice Joyce.
Monday, Feb 11	Mr. Leach	Mr. King	Mr. Beal	Mr. Greswell
Tuesday 12	Godfrey	Farmer	Pugh	Church
Wednesday 13	Leach	King	Beal	Pemberton
Thursday 14	Godfrey	Farmer	Pugh	Jackson
Friday 15	Leach	King	Beal	Lavie
Saturday 16	Godfrey	Farmer	Pugh	Carrington

THE PROPERTY MART.

RESULT OF SALE.

Reversions, Life Policies, and Shares.

Messrs. H. E. Foster & Cranfield held their usual Fortnightly Sale of the above Interests at the Mart, E.C., on Thursday last, when the following Reversions and Policies were sold at the prices named:

		£
REVERSIONS:		
Absolute to Leasehold at Brockley, producing £26 per annum. Also to Legacy of £100; life 74. Reversionary Life Interest in £35 per annum; lives 74 and 34. Also Life Interest in £39 18s. per annum; life 34	Sold	250
Absolute to £5,170; life 56	"	2,520
Absolute to Four-fifths of One-fifth of about £13,947; life 71	"	1,420
LIFE POLICIES:		
Fully-paid Endowment for £550; life 50	"	420
For £1,000; life 61	"	700
For £500; life 79	"	390

A large block of Shares in the *Graphic* and *Daily Graphic* (A. R. Baines & Co., Ltd.) also changed hands at prices ranging from £45 to £45 10s. per share.

WINDING UP NOTICES.

London Gazette.—Friday, Feb. 1.

JOINT STOCK COMPANIES.

Limited in Chancery.

Casson, Manton, & Co Limited—Creditors are required, on or before March 15, to send in their names and addresses, and the particulars of debts or claims, to Harold Sadler, 7, Victoria st, Liverpool

Fowey China Clay Co, Limited (in Liquidation)—Creditors are required, on or before March 30, to send their names and addresses, and the particulars of their debts or claims, to Thomas Ernest Shuttleworth, Royal Insurance bldgs, Church st, Sheffield

Highland Chief Gold Mines, Limited (in Liquidation)—Creditors are required, on or before March 4, to send their names, addresses, and the full particulars of their debts or claims, to H. Savidge, 84, Walbrook, solor for liquidators

Keswick Steam Laundry Co, Limited—Creditors are required, on or before Feb 8, to send their names and addresses, and the particulars of their debts or claims, to J. Broatch, Court bldgs, Keswick

Unlimited in Chancery.

North Bierley Gas Co—Creditors are required, on or before March 18, to send in the particulars of their claims and demands, to Wright & Co, 23, Bank st, Bradford, solors for company

FRIENDLY SOCIETY DISSOLVED.

Eldonian Tontine Society, Schoolroom, Eldon st, Liverpool. Jan 22

Suspended for Three Months.

Friend in Need Friendly Society, New Inn, Cwmavon, Glam. Jan 28

London Gazette.—Tuesday, Feb 5.

JOINT STOCK COMPANIES.

Limited in Chancery.

Cycle Makers Co-operative Supply Co, Limited—Petn for winding up, presented Jan 31, directed to be heard on Feb 13. Kisch & Co, 3, Barbican, solors for petners Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 12

David & Sant, Limited—Creditors are required, on or before March 14, to send their names and addresses, and the particulars of their debts or claims, to Arthur Silvester Cavell, Bank chmbrs, Corn st, Bristol. Osborne & Co, Bristol, solors to liquidator

FINANCE AND INVESTMENT CORPORATION, LIMITED—Creditors are required, on or before March 11, to send their names and addresses, and the particulars of their debts or claims, to Charles Emmott, 1, Royal Exchange bldgs. Dale & Co, 75 and 76, Cornhill, solors to liquidator

HORNE & CO, LIMITED—Peta for winding up, presented Jan 29, directed to be heard on Feb 18. Rawlinson, 47, New Broad st, solor for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 12

OMNIBUS PROPRIETORS, LIMITED—Creditors are required, on or before March 14, to send send their names and addresses, and the particulars of their debts and claims, to William James Spooner, St. George's House, Eastcheap

PERAK TIN SYNDICATE, LIMITED (IN LIQUIDATION)—Creditors are required, on or before March 11, to send their names and addresses and the particulars of their debts or claims, to Mr. J. D. A. Norris, Suffolk House, Laurence Pountney hill. Francis & Co, Bishopsgate st, Within, solors to the liquidator

RECORDING TELEGRAPHS, LIMITED Creditors are required, on or before Friday, Feb 22, to send their names and addresses, and the particulars of their debts or claims, to George Henry Chantry, 57, Moorgate st. Baker & Co, Union ct, Old Broad st, solors to the liquidator

THOMAS RICHARDSON & SONS, LIMITED (IN VOLUNTARY LIQUIDATION FOR THE PURPOSES OF RECONSTRUCTION)—Creditors are required, on or before March 1, to send their names and addresses, and the particulars of their debts or claims, to William Barclay Peat, Royal Exchange, Middlesbrough, and 3, Lothbury. Munns & Longden, 8, Old Jewry, solors for liquidator

WORKINGTON HEMATITE IRON AND STEEL CO, LIMITED—Creditors are required, on or before Feb 23, to send their names and addresses, and the particulars of their debts or claims, to Rowland Waddington Scurrah, 3, Cherry st, Birmingham. Brown & Co, Workington, solors for liquidator

FRIENDLY SOCIETIES DISSOLVED.

LOYAL MAY TOLLEMACHE FEMALE LODGE, Oak lane Rooms, Ipswich, Suffolk. Jan 29. (With a view to its being registered as a branch of the Independent Order of Oddfellows, Manchester Unity)

LOYAL SWANSEA PAST AND PRESENT OFFICERS' LODGE, ODDFELLOWS, M. U. SOCIETY, Working Men's Club and Institute, Alexandra rd, Swansea. Jan 30

ULLESTHORPE FEMALE FRIENDLY SOCIETY, New Schoolroom, Ullesthorpe, Lutterworth, Leicester. Jan 30

CREDITORS' NOTICES.
UNDER 22 & 23 VICT. CAP. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Jan. 25.

ACKROYD, FRANCES, Bradford Feb 14 Stamford & Metcalfe, Bradford

ACKROYD, WILSON, Bradford, Cab Proprietor Feb 14 Stamford & Metcalfe, Bradford

ANDREW, HENRY, Pimlico Feb 24 Valpy & Co, Lincoln's inn fields

ASTWOOD, ANN ELIZABETH, Rotherham, York March 4 Oxley & Coward, Rotherham

ASHTON, THOMAS, Godmanchester, Huntingdon March 23 Hunnybun & Sons, Huntingdon

BURTON, FREDERICK, Green st, Bethnal Green, Dye Manufacturer Feb 28 Bannister & Reynolds, Basinghall st

CANNELL, THOMAS, Saltney, nr Chester Feb 14 Bridgman & Co, Chester

CLARK, GEORGE HENRY, Poplar March 1 Baker & Nairne, Crosby sq

COLEMAN, CARLOS, Brede Sussex Feb 28 Philpott & Murton, Cranbrook, Kent

DENERLEY, JOHN, Lower Broughton, Salford, Dairyman Feb 15 Symonds, Manchester

EWING, SARAH JANE Tulse Hill Feb 23 Lattey & Hart, Camomile st

GOODWIN, ALFRED GEORGE, Matlock, Derbys March 8 Hulme, Worcester

HART, JOHN THOMAS, Tulse Hill, Currier Feb 23 Lattey & Hart, Camomile st

HASSARD, FAIRFAX CHARLES, Hoddesdon, Hertford April 1 Sworder & Longmore Hertford

HILL, FREDERICK, Canterbury, Stock Dealer March 5 Mowll & Mowll, Canterbury

HOCKING, GEORGE, Newquay, Cornwall Feb 21 Hosking, Liverpool

HOPKINS, FRANCIS O'NEILL, Liverpool, Clerk March 1 Walker, Liverpool

HUXHAM, HORTENSIUS, Swansea, Civil Engineer Feb 8 Collins & Wood, Swansea

IFE, THOMAS ABLETT, Edgbaston, Birmingham Gough, Birmingham

JENNINGS, HANNAH MARIA, Pentonville Feb 22 Rutland, Chancery la

JENNINGS, MARY ANN, Pentonville Feb 22 Rutland, Chancery la

JONES, JOHN, Porthcawl, Glam Feb 27 David, Bridgend

KINGSTON, WILLIAM, Chorlton cum Hardy, nr Manchester March 6 Almond & Son Manchester

MILLWARD, HARRIETT, Chesterton, Stafford Feb 25 Sproston, Newcastle upon Lyme

NICHOLLS, WILLIAM, Birmingham March 24 Rabbetts, Birmingham

PERKINS, SARAH, Wimbledon March 9 Worthington & Co, Eastcheap

PILLEAU, HENRY, Kensington Court mansions Feb 24 Hill & Co, Old Broad st

POWELL, ENOCH, Sydenham Hill, Builder Feb 22 Rutland, Chancery la

PRATT, ELIZABETH, Milverton, Somerset March 2 Payne, Milverton

PRADE, ALYS PEYNNE, Comtesse DE LA, Paris Feb 28 Hastie, Lincoln's inn fields

ROBINSON, JOHN, Ellesmere, Salop Feb 26 Lloyd, Liverpool

ROSS, THOMAS FRENCH, Belgrave rd April 17 Bazeley & Barnes, Bideford

SIMS, CHARLES FREDERICK, Hereford, Farmer Feb 28 Burt & Evans, Ross, Herts

SKIDMORE, HARRIET, Kennington Park rd Feb 28 Law & Worsnam, Holborn viaduct

SLACK, AUGUSTUS, Islington March 16 Saxton & Son, Queen Victoria st

SUMMERFIELD, FRED, Bournemouth Feb 20 Candy & Candy, Southampton

SQUIRE, EMILIE, Ealing Feb 23 Draper, Vincent sq, Westminster

THOMAS, OWEN, Llandegai, Carnarvon March 1 Jones, Bangor

TORDOFF, JOSHUA, Bradford Feb 28 Farrar & Crowther, Bradford

WATERS, FREDERICK WILLIAM, Stokesby, Norfolk Feb 28 Burton & Son, Gt Yarmouth

WELLS, GRENVILLE GRANVILLE, Kensington Feb 28 Hastie, Lincoln's inn fields

WOODCOCK, HUGH FRASER HOLME, Kingston, Hereford March 31 Woodcock & Co, Wigan

WOODBRIDGE, HENRY THEODORE, Birmingham, Agent March 1 Shute & Swinson, Birmingham

WORDSWORTH, BARBARA, Worthing Feb 28 Trinder & Co, Leadenhall st

YOUNG, WILLIAM HUNTLY, Berwick upon Tweed Feb 28 J C & R Weddell, Berwick upon Tweed

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, Feb. 1.

RECEIVING ORDERS.

ALEXANDER, GORDON, Coleman st, Tax Assessor High Court Pet Dec 14 Ord Jan 28

ANDERSON, CHARLES, Harrogate, Yorks, Tailor York Pet Jan 29 Ord Jan 29

AVARDS, ALBERT CHARLES, Maidstone, Baker Manchester Pet Jan 29 Ord Jan 29

BARNES, CHARLES, Southampton, Stationer Southampton Pet Jan 30 Ord Jan 30

BENJAMIN, LEWIS, and ERNEST BENJAMIN, Kentish Town High Court Pet Jan 19 Ord Jan 29

BILBOE, HERBERT CHARLES, Kidderminster, Confectioner Kidderminster Pet Jan 28 Ord Jan 28

BOORNE, HERBERT H, Arundel st, Strand, Solicitor High Court Pet Dec 27 Ord Jan 28

BREWSTER, JOHN FELGATE, and ALLAN HODGSON PARKER, Hastings, Cycle Makers Hastings Pet Jan 30 Ord Jan 30

CASWELL, HENRY, Portsea, Hants, Provision Merchant Portsmouth Pet Jan 28 Ord Jan 28

CRAWSHAW, WALTER, Dewsbury, Architect Dewsbury Pet Jan 29 Ord Jan 29

DEARN, WILLIAM, Warley, Worcester, Farmer West Bromwich Pet Jan 28 Ord Jan 28

DOMMETT, THOMAS, Heavitree, Devon, Market Gardener Exeter Pet Jan 29 Ord Jan 29

EMERY, THOMAS, Carshalton, Surrey, Builder Croydon Pet Jan 26 Ord Jan 26

FARRELL, THOMAS, Bolton, Provision Dealer Bolton Pet Jan 30 Ord Jan 30

FLATHER, TOM ARTHUR, Leeds, Electrical Engineer Leeds Pet Jan 9 Ord Jan 29

GARNER, JOHN, Leicester Leicester Pet Jan 29 Ord Jan 29

HAINES, SAMUEL, Rusholme, Manchester Manchester Pet Jan 29 Ord Jan 29

HALL, HENRY WILLIAM, Wimblington, Cambs, Labourer Peterborough Pet Jan 28 Ord Jan 28

HIPWELL, EDMUND GOODMAN, Leicester, Tobacconist Leicester Pet Jan 29 Ord Jan 29

HITCHCOCK, HENRY THOMAS Desford, Leicester, Blacksmith Leicester Pet Jan 29 Ord Jan 29

HODGSON, WILLIAM ARTHUR, Kingston upon Hull, Cabinet Maker Kingston upon Hull Pet Jan 28 Ord Jan 28

HOWE, JOHN GEORGE, Kingston upon Hull, Journeyman Cycle Maker Kingston upon Hull Pet Jan 29 Ord Jan 29

JENKINSON, JOHN, Fenton, Stafford, Builder Stoke upon Trent Pet Jan 18 Ord Jan 28

JOHNSON, ROBERT, Bishop Auckland, Durham Durham Pet Jan 28 Ord Jan 28

KENDALL, G A, Bishopsgate st, Without, Financial Agent High Court Pet Jan 7 Ord Jan 30

KIRKHAM, THOMAS, Barrow in Furness, Plumber Barrow in Furness Pet Jan 28 Ord Jan 28

LAWSON, VICTOR, Eldon st High Court Pet Jan 8 Ord Jan 30

LEWIS, GEORGE, Peckham, Butcher High Court Pet Jan 11 Ord Jan 30

LYLE, WALTER EDWARD, Croydon, Beer Retailer Croydon Pet Jan 2 Ord Jan 25

NEALE, WILLIAM R, Ormond yd, Great Ormond st, Cab Proprietor High Court Pet Jan 25 Ord Jan 30

POPE, FREDERICK, Lastingham, nr Sinnington, Yorks Scarborough Pet Nov 7 Ord Dec 14

RAWLINGS, HENRY, Stratford, Essex, Licensed Victualler High Court Pet Jan 5 Ord Jan 30

REES, JOSEPH, Cardigan, Chemist Carmarthen Pet Jan 30 Ord Jan 30

ROBERTS, W J, Colwyn Bay, Denbigh, Tailor Bangor Pet Jan 15 Ord Jan 29

ROBINSON, EDWARD, St Margaret's at Cliffe, Kent, 'Bus Proprietor Canterbury Pet Jan 30 Ord Jan 30

ROBINSON, MATTHEW JOHN GIBSON, Birstall, York, Insurance Agent Dewsbury Pet Jan 28 Ord Jan 28

ROWETT, MARWOOD MERRETT, Bradford, Hairdresser Bradford Pet Jan 28 Ord Jan 28

SMITH, FRANK, Wolverhampton, Coal Merchant Wolverhampton Pet Jan 30 Ord Jan 30

SMITH, THOMAS HENRY, Derby, Butcher Derby Pet Jan 29 Ord Jan 29

SWALWELL, JOHN, West Hartlepool, Grocer Sunderland Pet Jan 28 Ord Jan 28

TARRANT, EDWARD FOUTHROP, Bexley, Kent Rochester Pet Jan 30 Ord Jan 30

THRIPPLETON, SAMUEL, Bradford, House Furnisher Bradford Pet Jan 28 Ord Jan 28

WELLS, ALEXANDER, Cambridge, Builder Cambridge Pet Jan 29 Ord Jan 29

WILKINSON, NOVELLO, Kingston upon Hull, Joiner Kingston upon Hull Pet Jan 30 Ord Jan 30

WILLIAMS, THOMAS, Abertillery, Butcher Tredegar Pet Jan 28 Ord Jan 28

WROE, WILLIAM, Pudsey, Yorks, Tobacconist Bradford Pet Jan 28 Ord Jan 28

FIRST MEETINGS.

ANDERSON, CHARLES, Harrogate, Yorks, Tailor Feb 13 at 11 30 Off Rec, 28, Stonegate, York

AVARDS, ALBERT CHARLES, Maidstone, Baker Feb 27 at 11 9, King st, Maidstone

BARNETT AARON, Altrincham, Cheshire, Tobacconist Feb 8 at 2.30 Off Rec, Byrom st, Manchester

BEESLEY, JOHN, Towcester, Northampton, Printer Feb 9 at 12 Off Rec, Bridge st, Northampton

BIGGS, WILLIAM, Leicester, Grocer Feb 8 at 3 Off Rec, 1, Berridge st, Leicester

BOORNE, HERBERT H, Arundel st, Strand, Solicitor Feb 12 at 11 Bankruptcy bldgs, Carey st

BOYES, HANNAH, St Anne's on the Sea, Grocer Feb 8 at 4 Off Rec, 14, Chapel st, Preston

BURLEY, FREDERICK BENJAMIN, Gt Yarmouth, Grocer's Assistant Feb 9 at 12 Off Rec, 8, King st, Norwich

BURTWELL, ERNEST GEORGE, Forest Gate, Journeyman Painter Feb 12 at 12 Bankruptcy bldgs Carey st

BUTT, GEORGE NEWMAN, Sandown, I of W, Pork Butcher Feb 11 at 11.30 Off Rec, 19, Quay st, Newport, I of W

CASH, WILLIAM LEES, Oldham, Labourer Feb 8 at 12 Off Rec, Bank chmbrs, Queen st, Oldham

CASWELL, HENRY, Portsea, Hants, Provision Merchant Feb 8 at 3 Off Rec, Cambridge junc, High st, Portsmouth

CHEETHAM, JOHN EDWIN, Osston, Notts, Farm Bailiff Feb 8 at 12 Off Rec, 4, Castle pl, Park st, Nottingham

CORNWELL, ALFRED JOSEPH, Crondall, Southampton, Grocer Feb 8 at 12 24, Railway app, London Bridge

CURRIE, JOHN LEGGE, Bungay, Suffolk Feb 9 at 1.30 Off Rec, 8, King st Norwich

DEERE, GEORGE EDWARD, Britonferry, Glam, Grocer Feb 12 at 12 Off Rec 31, Alexandra rd, Swansea

DOMMETT, THOMAS, Heavitree, Devon, Market Gardener Feb 14 at 10.30 Off Rec, 13, Bedford cir, Exeter

GARRET, CHARLES WILLIAM, and GEORGE EDEN HEDGES Clapham, Shopfitters Feb 11 at 11.30 24, Railway app, London Bridge

GELDARD, HERBERT, Morecambe, Lancs, Slater Feb 8 at 3 30 Off Rec, 14, Chapel st, Preston

GOWLAND, ROBERT, Hunslet, Leeds, Journeyman Painter Feb 8 at 11 Off Rec, 22, Park row, Leeds

GREEN, ALBERT WILLIAM, Gt Grimsby, Labourer Feb 8 at 11 Off Rec, 15, Osborne st, Gt Grimsby

HEAP, JAMES ROBERT, Morecambe, Lancs, Butcher Feb 8 at 2.30 Off Rec, 14, Chapel st, Preston

HEWITT, MARY, Barnstaple, Licensed Victualler Feb 12 at 12 Sanders & Son, High st, Barnstaple

HIPWELL, EDMUND GOODMAN, Leicester, Tobacconist Feb 8 at 12.30 Off Rec, 1, Berridge st, Leicester

HODGSON, WILLIAM ARTHUR, Kingston upon Hull, Cabinet Maker Feb 8 at 11 Off Rec, Trinity House la, Hull

JEFFERSON, SAMUEL, Neasden, Coal Merchant Feb 18 at 12 Bankruptcy bldgs, Carey st

JENNINGS, MARY ANN, Lancaster, Picture Frame Dealer Feb 8 at 3 Off Rec, 14, Chapel st, Preston

JESSIMAN, JOHN Gt Yarmouth, Traveller Feb 9 at 12 30 Off Rec, 8, King st, Norwich

LANE GEORGE, Lewisham, Licensed Victualler Feb 11 at 12 30 24 Railway app, London Bridge

MANNING, SIDNEY GRAHAM, Barnstaple, Stockbroker Feb 12 at 11 Sanders & Son, High st Barnstaple

MILLS, MARY LANGSFORD, Bury St Edmunds, Hotel Proprietress Feb 14 at 2 Angel Hotel, Bury St Edmunds

MULLEY, JAMES WOODS, Elmswell, Suffolk, Carpenter Feb 14 at 1.45 Angel Hotel, Bury St Edmunds

NOSOTTI, & Co, Sloane st, Painters Feb 18 at 2 30 Bankruptcy bldgs, Carey st

OAKE, SIDNEY RAYMOND, Crouch End, Commercial Traveller Feb 8 at 12 Off Rec, 95, Temple chmbrs Temple av

RICHARDS, SAMUEL WALLARD, Newlyn in Paul, Cornwall, Fisherman Feb 11 at 12 Off Rec, Boscawen st, Truro
ROWETT, MARWOOD MERRETT, Bradford, Hairdresser Feb 12 at 11 Off Rec, 31, Manor row, Bradford
SPRAIGHT, CHARLES EDWARD, Elm st, Gray's inn rd, Shopfitter Feb 14 at 12 Bankruptcy bldgs, Carey st
THOMAS, JAMES SMITH, Kettering, Horse Dealer Feb 9 at 11.30 Off Rec, Bridge st, Northampton
THOMPSON, WILLIAM, Manchester, Fruit Salesman Feb 8 at 3.30 Off Rec, Byrom st, Manchester
THRIPPLETON, SAMUEL, Bradford, House Furnisher Feb 11 at 11 Off Rec, 31, Manor row, Bradford
WELCHMAN, ARTHUR JOHN TREGONWELL, Dawlish, Devon, Retired Colonel Feb 14 at 10.30 Off Rec, 31, Bedford cir, Exeter
WIGGINS, ALBERT EDWARD, Cambridge Heath rd, Bethnal Green, Licensed Victualler Feb 14 at 11 Bankruptcy bldgs, Carey st
WILKES, ABRAHAM, 6t St Helen's, Company Promoter Feb 18 at 12 Bankruptcy bldgs, Carey st
WILLIAMS, H, & SON, St Margaret's on Thames, Builders Feb 11 at 12 Room 88 Temple chmbrs Temple av
WROE, WILLIAM, Pudsey, Yorks, Tobacconist Feb 13 at 11 Off Rec, 31, Manor row, Bradford

ADJUDICATIONS.

ANDERSON, CHARLES, Harrogate, Yorks, Tailor York Pet Jan 29 Ord Jan 29
AVARDS, ALBERT CHARLES, Maidstone, Baker Maidstone Pet Jan 29 Ord Jan 29
BARNES, CHARLES Southampton, Stationer Southampton Pet Jan 30 Ord Jan 30
BEER, EDWIN PUTT, Redruth, Cornwall, Boot Manufacturer Truro Pet Jan 16 Ord Jan 28
BILBOE, HERBERT CHARLES, Kidderminster, Confectioner Kidderminster Pet Jan 28 Ord Jan 28
BLAKER, THOMAS FREDERICK ISAACSON, Brighton Physician Brighton Pet Dec 29 Ord Jan 28
BOX, FRANK HENRY, Canonbury, Laundry Proprietor High Court Pet Jan 22 Ord Jan 28
CAPELING, TOM Deal, Kent, Grocer Lewes Ord Jan 28
CASWELL, HENRY, Portsea, Hants, Provision Merchant Portsmouth Pet Jan 28 Ord Jan 28
CRAWSHAW, WALTER Batley, Architect Dewsbury Pet Jan 29 Ord Jan 29
DAY, ELIZABETH, Bromley by Bow High Court Pet Dec 22 Ord Jan 28
DEAKN, WILLIAM, Oldbury, Worcester, Farmer West Bromwich Pet Jan 28 Ord Jan 28
DONNETT, THOMAS, Heavitree, Devon, Market Gardener Exeter Pet Jan 29 Ord Jan 29
DUNN, ARCHIBALD JOSEPH, Strand, Financial Agent High Court Pet Oct 26 Ord Jan 24
FARRELL, THOMAS, Bolton, Provision Dealer Bolton Pet Jan 30 Ord Jan 30
GARNER, JOHN, Leicester, Sawyer Leicester Pet Jan 29 Ord Jan 29
GILES, JOHN WILLIAM, Newton Abbot, Devon, Draper Exeter Pet Jan 14 Ord Jan 30
HAINES, SAMUEL, Manchester, Fruit Salesman Manchester Pet Jan 29 Ord Jan 29
HALL, HENRY WILLIAM, Wimblington, Cambs, Labourer Peterborough Pet Jan 28 Ord Jan 28
HIPWELL, EDMUND GOODMAN, Leicester, Tobacconist Leicester Pet Jan 29 Ord Jan 29
HITCHCOCK, BENRY THOMAS, Desford, Leicester, Blacksmith Leicester Pet Jan 29 Ord Jan 29
HODGSON, WILLIAM ARTHUR Kingston upon Hull, Cabinet Maker Kingston upon Hull Pet Jan 28 Ord Jan 28
HOWE, JOHN GEORGE, Kingston upon Hull, Cycle Maker Kingston upon Hull Pet Jan 29 Old Jan 29
JOHNSON, ROBERT Bishop Auckland, Durham Durham Pet Jan 28 Ord Jan 28
KIRKHAM, THOMAS, Barrow in Furness, Plumber Barrow in Furness Pet Jan 28 Ord Jan 28
LANE, GEORGE, Lewisham, Licensed Victualler Greenwich Pet Dec 29 Ord Jan 29
PALMER, JOSEPH GLENNY, Sunbury Traveller Kingston, Surrey Pet Nov 27 Ord Jan 30
PIERCE, WILLIAM, and EDWARD GEORGE BACCHUS WATTS, Liverpool, Timber Merchants Liverpool Pet Dec 29 Ord Jan 29
PINDAR, WALTER GEORGE, and VICTOR THEOPHILE HANTRÉ, Rutland yard, Albert Gate, Jobmasters High Court Pet Nov 29 Ord Jan 29
RAPLEY, HENRY, Hampton, Grocer Kingston, Surrey Pet Dec 22 Ord Jan 30
REES, JOSEPH, Cardigan, Chemist Carmarthen Pet Jan 30 Ord Jan 30
ROBINSON, MATTHEW JOHN GIBBON, Birstall, York, Insurance Agent Dewsbury Pet Jan 28 Ord Jan 28
ROBERTS, RICHARD JOHN, and CHARLES WILLIAM ROBERTS, Deal, Kent, Furniture Dealers Canterbury Pet Jan 3 Ord Jan 28
ROBINSON, EDWARD, St Margaret's at Cliffe, Kent, 'Bus Proprietor Canterbury Pet Jan 30 Ord Jan 30
ROWETT, MARWOOD MERRETT, Bradford, Hairdresser Bradford Pet Jan 28 Ord Jan 28
SHALE, SAMUEL CHARLES, Hove, Sussex Brighton Pet Jan 22 Ord Jan 28
SMITH, FRANK, Wolverhampton, Coal Merchant Wolverhampton Pet Jan 30 Ord Jan 30
SMITH, HERBERT A, Faringdon, Berks, Auctioneer Swindon Pet July 25 Ord Nov 30
SMITH, THOMAS HENRY, Derby, Butcher Derby Pet Jan 29 Ord Jan 29
STRAUSS, SOLOMON, Commercial rd, Tobacconist High Court Pet Dec 27 Ord Jan 28
SWALWELL, JOHN, West Hartlepool, Grocer Sunderland Pet Jan 28 Ord Jan 28
THRIPPLETON, SAMUEL Bradford, House Furnisher Bradford Pet Jan 28 Ord Jan 28
WALDRON, WILLIAM THORNE, Odiham, Hants, Farmer Winchester Pet Jan 11 Ord Jan 28
WELLS, ALEXANDER, Cambridge, Builder Cambridge Pet Jan 29 Ord Jan 29
WILKINSON, NOVELLO, Kingston upon Hull, Joiner Kingston upon Hull Pet Jan 30 Ord Jan 30
WILLIAMS, THOMAS, Abertillery, Mon, Butcher Tredegar Pet Jan 26 Ord Jan 28
WROE, WILLIAM, Pudsey, Yorks, Tobacconist Bradford Pet Jan 28 Ord Jan 28

London Gazette.—TUESDAY, Feb. 5.

RECEIVING ORDERS.

ASPINALL, WILLIAM, Darwen, Lancs, Innkeeper Blackburn Pet Jan 31 Ord Jan 31
AUSTIN, HENRY, Nechells, Birmingham, Painter Birmingham Pet Feb 1 Ord Feb 1
BENTLEY, ALICE, Knaresborough, Yorks, Innkeeper York Pet Jan 31 Ord Jan 31
BROWN, WILLIAM SHAKESPEARE, Rushden, Northamptons, Baker Northampton Pet Feb 1 Ord Feb 1
BRYERS, THOMAS, Rainford, Lancs, Farmer Liverpool Pet Feb 1 Ord Feb 1
BURGOYNE, HENRY, Bradford, Cutler Bradford Pet Feb 1 Ord Feb 1
CARRICK, ELLEN MARY ANN, Tunbridge Wells, Grocer Tunbridge Wells Pet Jan 30 Ord Jan 30
CLARKE, SAMUEL, Debenham, Suffolk, Millwright Ipswich Pet Jan 29 Ord Jan 29
COLTHURST, JAMES COLMER, North Petherton, Somerset, Farm Bailiff Bridgwater Pet Feb 1 Ord Feb 1
DEAN, CHARLES STEWART, and JOEL FREDERICK DEAN, Liverpool, Warehouse Owners Liverpool Pet Jan 31 Ord Jan 31
DOVE, THOMAS MONTAGUE, Tunbridge, Plumber Tunbridge Wells Pet Jan 30 Ord Jan 30
ELTON, DANIEL KNIGHT, Willenhall, Stafford, Lock Manufacturer Wolverhampton Pet Feb 1 Ord Feb 1
FISHER, JOHN Swarkestone, Derby, Farmer Derby Pet Feb 1 Ord Feb 1
FREEMAN, GEORGE FREDERICK, Manchester, Metal Merchant Manchester Pet Jan 21 Ord Feb 1
GRAHAM, HENRY, Austin Friars, Secretary High Court Pet Nov 13 Ord Feb 1
GREGORY, JOHN HENRY, Sheffield, Jeweller Sheffield Pet Jan 10 Ord Jan 31
HARWOOD, WALTER, Darwen, Lancs, Plumber Blackburn Pet Jan 31 Ord Jan 31
JACKSON, JAMES JEREMIAH Plymouth, Labourer Plymouth Pet Feb 1 Ord Feb 1
JACKSON, SAMUEL, Doncaster, Watchmaker Sheffield Pet Jan 31 Ord Jan 31
JONES, CATHERINE JANE, Llanfyllin, Montgomery, Innkeeper Newtown Pet Feb 1 Ord Feb 1
KEMP, HENRY, Margate, Licensed Victualler Canterbury Pet Jan 18 Ord Jan 31
LAW, WILLIAM Cleckheaton, Yorks, Journeyman Painter Bradford Pet Feb 1 Ord Feb 1
MACKENZIE, KENNETH MORELL, Thraxted Essex, Doctor of Medicine Chelmsford Pet Jan 3 Ord Jan 30
MORRIS, ENOCH, Old Hill, Staffs, Painter Dudley Pet Feb 1 Ord Feb 1
MORRIS, THOMAS ROBERT, Bolton, Printer Bolton Pet Jan 31 Ord Jan 31
NATION, CHARLES JAMES, Taunton, Hotel Keeper Taunton Pet Feb 1 Ord Feb 1
PAYNE, EDWARD WILLIAM, St Denys, Southampton, Butcher Southampton Pet Feb 1 Ord Feb 1
POTTS, ARTHUR, Wolverhampton Wolverhampton Pet Jan 31 Ord Jan 31
PUCKLE, RAYMOND AUBREY, Bexhill on Sea, Laundry Proprietor Hastings Pet Feb 1 Ord Feb 1
SANDERSON, JOHN ARTHUR BRIGHAM, Kingston upon Hull, Seed Crusher Kingston upon Hull Pet Jan 19 Ord Jan 31
SCHJOTH, GABRIEL, Fleetwood, Lancs, Ship Broker Preston Pet Jan 31 Ord Jan 31
STOCKLEY, FREDERICK WILLIAM Swallow st, Piccadilly, Stationer High Court Pet Jan 11 Ord Jan 31
STONE, MARKS, and MARKS ROSENBERG, Leeds, Slipper Makers Leeds Pet Feb 1 Ord Feb 1
TAYLOR, WILLIAM, Salford, Cattle Agent Salford Pet Jan 31 Ord Jan 31
VINCENT, WILLIAM, Tottenhill, Norfolk, Labourer King's Lynn Pet Feb 1 Ord Feb 1
WILLIAMS, ROBERT, Ysceifiog, Flint, Farmer Chester Pet Jan 31 Ord Jan 31

Amended notice substituted for that published in the London Gazette of Feb 1:

AVARDS, ALBERT CHARLES Maidstone, Baker Maidstone Pet Jan 29 Ord Jan 29

FIRST MEETINGS.

ALEXANDER, GORDON, Coleman st, Tax Assessor Feb 15 at 12 Bankruptcy bldgs, Carey st
BENJAMIN, LEWIS, and ERNEST BENJAMIN, Kentish Town, Partners Feb 15 at 11 Bankruptcy bldgs, Carey st
BENTLEY, ALICE, Knaresborough, Yorks, Innkeeper Feb 15 at 11.30 Off Rec, 28, Stonegate, York
BROBERG, SOPHUS LUDVIG BERGER, Moseley, Worcester, Provision Merchant Feb 14 at 12 174, Corporation st, Birmingham
CHESTERMAN, CHARLES, Reading, Market Gardener Feb 14 at 12 Queen's Hotel, Reading
CLARKE, SAMUEL, Debenham, Suffolk, Millwright Feb 15 at 3 Off Rec 26, Princes st, Ipswich
COCHRANE WALTER BASIL, Woking, Surrey Feb 12 at 12 24, Railway app London Bridge
CRAWLEY, EMMA, Toddington, Bedford Feb 15 at 11.30 Off Rec, Bridge st, Northampton
CRAWSHAW, WALTER, Dewsbury, Architect Feb 14 at 12 Off Rec, Bank chambers, Batley
DEAN, CHARLES STEWART, and JOEL FREDERICK DEAN, Liverpool, Warehouse Owners Feb 13 at 3 Off Rec, 35, Victoria st, Liverpool
DODSON, THOMAS, Stockton on Tees, Labourer Feb 15 at 3 Off Rec, 8, Albert rd, Middlesborough
FARRELL, THOMAS, Bolton, Provision Dealer Feb 19 at 11 Off Rec Exchange st, Bolton
FLATHER, TOM ARTHUR, Leeds, Electrical Engineer Feb 13 at 11.30 Off Rec, 22, Park row, Leeds
FROST, EBENEZER, Hessle, York, Builder Feb 12 at 11 Off Rec, Trinity House la, Hull
FURNESS, JOHN WILLIAM WEBSTER, West Ardsley, Yorks, Grocer Feb 13 at 11.30 Off Rec, 6, Bond ter, Wakefield
GRESTY, SAMUEL, Cambridge, Horsebreaker Feb 13 at 10.30 Off Rec, 5, Petty Cury, Cambridge
HOWARTH, FRANK and FRED CROOK, Manchester, Grey Cloth Agent Feb 13 at 3 Off Rec, Byrom st, Manchester
HOWE, JOHN GEORGE, Journeyman Cycle Maker Feb 12 at 11.30 Off Rec, Trinity House la, Hull
LEWIS, EDWARD and WILLIAM BRADFORD, Pontypool, Mon, Builders Feb 13 at 12 Off Rec, Westgate chmbrs, Newport, Mon
LEWIS, GEORGE, Peckham, Butcher Feb 19 at 12 Bankruptcy bldgs, Carey st
LEWIS, JOSEPH, Tredegar, Mon, Builder Feb 12 at 3 185, High st, Merthyr Tydfil
LYLE, WALTER EDWARD, Croydon, Beer Retailer Feb 13 at 11.30 24, Railway app, London Bridge
MORRIS, THOMAS ROBERT, Bolton, Printer Feb 14 at 11 Off Rec Exchange st, Bolton
PLATER, RICHARD JAMES, Halifax Feb 18 at 12 Off Rec, Townhall chmbrs, Halifax
PRATT, WILLIAM, GEORGE WILLIAM PRATT, and ALBERT PRATT, Easington, Durham, Builders Feb 12 at 2.30 Off Rec, 25, John st, Sunderland
PROTHERO, WILLIAM ALFRED, Newport, Mon, Wholesale Upholsterer Feb 13 at 11.30 Off Rec, Westgate chmbrs, Newport, Mon
RANDALL, ARTHUR, Luton, Beds, Coachbuilder Feb 15 at 12 Off Rec, Bridge st, Northampton
REES, JOSEPH Cardigan, Chemist Feb 13 at 3 Off Rec, 4, Queen st, Carmarthen
ROBINSON, EDWARD, St Margaret's at Cliffe, Kent, 'Bus Proprietor Feb 14 at 9 Off Rec, 68, Castle st, Canterbury
ROBINSON, MATTHEW JOHN GIBBON, Birstall, York, Insurance Agent Feb 14 at 11 Off Rec, Bank chmbrs, Batley
SANDERSON, ALFRED, Armley, Leeds, Ankle Strap Manufacturer Feb 13 at 11 Off Rec, 22, Park row, Leeds
SHARP, WILLIAM HENRY, Birmingham, Grocer Feb 13 at 12 174, Corporation st, Birmingham
SHORROCK, JOHN WILLIAM, Darwen Feb 13 at 11.45 County Court house, Blackburn
SINGLETON THOMAS, Birmingham, Licensed Victualler Feb 13 at 11 174, Corporation st, Birmingham
TATHAM, BENJAMIN and BERNARD CALEB CLARKE, Ilkeston, Derbys, Lace Curtain Manufacturers Feb 12 at 3 Off Rec, 47, Full st, Derby
THOM, JAMES, Middlesborough, Ship Carpenter Feb 15 at 3 Off Rec, 8, Albert rd, Middlesborough
THORNLEY, WILLIAM HENRY, Accrington, Licensed Victualler Feb 13 at 11.30 County Court House, Blackburn
TIBBLES, WILLIAM, Watford, Herts, Fruiterer Feb 13 at 12 Off Rec, 95, Temple chmbrs, Temple av
UZZELL, ALFRED HENRY, Newport, Mon, Greengrocer Feb 13 at 11 Off Rec, Westgate chmbrs, Newport, Mon

Amended notice substituted for that published in the London Gazette of Jan 18:

WELCH, WILLIAM ERNEST, Charmouth, Dorset, Farm Labourer

ADJUDICATIONS.

ASPINALL WILLIAM, Darwen, Lancs, Innkeeper Blackburn Pet Jan 31 Ord Jan 31
AUSTIN, HENRY, Nechells, Birmingham, Painter Birmingham Pet Feb 1 Ord Feb 1
BENTLEY, ALICE, Knaresborough, Yorks, Innkeeper York Pet Jan 31 Ord Jan 31
BROWN, WILLIAM SHAKESPEARE, Rushden, Northamptons, Baker Northampton Pet Feb 1 Ord Feb 1
BRYERS, THOMAS, Rainford Lancs, Farmer Liverpool Pet Feb 1 Ord Feb 1
BURGOYNE, HENRY, Bradford, Cutler Bradford Pet Feb 1 Ord Feb 1
CARRICK ELLEN MARY ANN, Tunbridge Wells, Grocer Tunbridge Wells Pet Jan 30 Ord Jan 30
CLARKE SAMUEL, Debenham, Suffolk, Millwright Ipswich Pet Jan 29 Ord Jan 29
COLTHURST, JAMES COLMER, North Petherton, Somerset, Farm Bailiff Bridgwater Pet Feb 1 Ord Feb 1
DOVE, THOMAS MONTAGUE, Tunbridge, Plumber Tunbridge Wells Pet Jan 30 Ord Jan 30
ELTON, DANIEL KNIGHT, Willenhall, Stafford, Lock Manufacturer Wolverhampton Pet Feb 1 Ord Feb 1
FISHER, JOHN, Swarkestone, Derbys, Farmer Derby Pet Feb 1 Ord Feb 1
GULLY, ERNEST JOHN, Clapham Wandsworth Pet Sept 5 Ord Jan 31
HARWOOD, WALTER, Darwen, Lancs, Plumber Blackburn Pet Jan 31 Ord Jan 31
HUBB, JAMES, Totterdown, Bristol, Clerk of Works Bristol Pet Jan 26 Ord Jan 31
JACKSON JAMES JEREMIAH Plymouth, Labourer Plymouth Pet Feb 1 Ord Feb 1
JACKSON, SAMUEL, Doncaster, Watchmaker Sheffield Pet Jan 31 Ord Jan 31
JONES, CATHERINE JANE, Llanfyllin, Montgomery, Innkeeper Newtown Pet Feb 1 Ord Feb 1
LAW WILLIAM, Cleckheaton, Yorks, Journeyman Painter Bradford Pet Feb 1 Ord Feb 1
MILLS, CHARLES, Oldham, Solicitor Oldham Pet Jan 3 Ord Jan 31
MORRIS, ENOCH, Old Hill, Staffs, Painter Dudley Pet Feb 1 Ord Feb 1
MORRIS, THOMAS ROBERT, Bolton, Printer Bolton Pet Jan 31 Ord Jan 31
POOLE, ANDREW, Llanferres, nr Ruthin, Denbigh, Farmer Wrexham Pet Dec 29 Ord Feb 1
POTTS, ARTHUR, Wolverhampton Wolverhampton Pet Jan 31 Ord Jan 31
RANDALL, ARTHUR, Luton, Bedford, Coachbuilder Luton Pet Jan 26 Ord Feb 1
ROBERTS, ELIZABETH EMMA, Brewer st, St James's, Licensed Victualler High Court Pet Dec 3 Ord Jan 24
SANDERSON, JOHN ARTHUR BRIGHAM, Kingston upon Hull, Seed Crusher Kingston upon Hull Pet Jan 19 Ord Jan 31